



# **SARDAR SAROVAR NARMADA NIGAM LTD.**

(A WHOLLY OWNED GOVERNMENT OF GUJARAT UNDERTAKING)

## **SARDAR SAROVAR (NARMADA) PROJECT**

### **TENDER DOCUMENTS**

#### **FOR**

**Invitation of Tender for Appointment of  
Chartered Accountant / Cost Accountant firms for  
Internal Audit of SSNNL And its Division  
offices/Other offices**

**Chief General Manager (Finance)  
SardarSarovar Narmada Nigam Limited  
Block No.12, 7<sup>th</sup> Floor, New Sachivalaya,  
Gandhinagar.**

**May-2020**

**Accompaniment to letter** no.ssnl/internal audit/tender/2020-21/15 date  
18/05/2020

**DTP approved vide letter no.**

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**SARDAR SAROVAR NARMADA NIGAM LIMITED****(A Wholly Owned Government of Gujarat Undertaking)****Tender Notice No. 02 of 2020-21**

Online Tenders (E-tendering) for following outsourcing service of Sardar Sarovar Project are publicly invited by **Chief General Manager (Finance) SSNNL, Gandhinagar** for Invitation of **Appointment of Chartered Accountant / Cost Accountant firms for Internal Audit of SSNNL and its Division offices/Other offices**

Name of work	1.Estimated cost Rs. in lac as per 2. EMD 3. Class	1.Tender fee 2.Time for Providing Service.
Appointment of Chartered Accountant / Cost Accountant firms for Internal Audit of SSNNL And its Division offices/Other offices	1) Not Applicable 2) Rs. 9000/- 3) As per Tender Document	1) Rs. 1062/- 2) 12 (Twelve) Months

**SCHEDULE OF E-TENDERING.**

1. Pre-bid Query	Bidders are requested to send pre-bid query by e-mail up to Dt.28/05/2020 up to 18.00 hrs.
2. Downloading of Tender documents.	Up to dt 9/06/2020 18:00 hrs.
3. On line submission of tender document i.e. last date of receipt of tender by SSNNL.	Up to dt. 9/06/2020 18:00 hrs.
4. Physical Submission of Tender fee, EMD and other documents in separate cover	Through Speed Post/Courier/RPAD or by hand in person so as to reach in the office of the Deputy General Manager (CPC), SSNNL, 6 <sup>th</sup> Floor, Block No. 12, New Sachivalay Gandhinagar <b>on or within 7(Seven) days. (i.e. from date:10/06/2020 to date: 16/06/2020 up to 18:00 hrs.</b>
5. Online Verification of Tender Fee, EMD & other documents	On dt. 17/06/2020 from 11:00 hrs. in the office of the Deputy General Manager (CPC), SSNNL, Gandhinagar (If Possible)
6. Opening of Technical Bid (If Applicable (On line)	On dt. 17/06/2020 11:00 hrs onwards <b>(if possible)</b> in the office of the Deputy General Manager (CPC), SSNNL, Gandhinagar (If Possible)
7. Opening of price bid(On line)	On dt.17/06/2020 at 12:00 hrs onwards <b>( if possible)</b>

The details of above notice and tender documents are available on [www.ssnnl.nprocure.com](http://www.ssnnl.nprocure.com)

# **SARDAR SAROVAR NARMADA NIGAM LIMITED**

(A wholly owned Government of Gujarat undertaking)

## **TENDER NOTICE NO.02OF 2020-21.**

### **1.0 Preamble:**

Sardar Sarovar Narmada Project was started in 1988. Sardar Sarovar Narmada Nigam Limited, Gandhinagar office connected with large and wide activities of Sardar Sarovar Narmada Project. Moreover, numbers of other projects are going on at Kevadia. It is prime goal of the State Government to complete all the projects in time-limit.

### **2.0 Scope of Work:**

Internal audit will cover all kinds of work as mentioned below & as mentioned in clause No.12,13 of this memorandum. please refer carefully .

#### **scope of work**

<b>Sr.No.</b>	<b>Particulars</b>
01	List of existing internal audit segments
02	Scope of work
03	Format of Internal Audit Report, Internal Audit Checklist, Annexures of Internal Audit Report

**Note:-**List of offices, scope of work, format of internal audit & internal audit checklist mentioned herein under is existing one and indicative only and may undergo change considering the requirements, circumstances and necessities of the assignment.

### **2.1 List of Internal audit segment:**

#### **Segment – 1**

<b>No</b>	<b>Name of Division</b>	<b>Code No.</b>
1	Ex.Eng. NPC Dn.10 Vadodara	404
2	Ex.Eng. NPMC Dn.1 Vadodara	448
3	Ex.Eng.NPC Dn.17 Kalol	401

4	Ex.Eng.NPC Dn.-15 Jambusar	409
5	EX.Eng NPC Dn.-5Miya.gam- karajan.	412
6	C E(Ele.&Mech). Vadodara	311
7	Ex.Eng. P& D Division, Bharuch	406
8	Asst.Consar.of Forest, Vadodara	081
9	Pay & Accounts officer, Vadodara	612

**Segment –2**

No	Name of Division	Code No.
1	Ex.Eng. NP Dam Dn.-3K'colony	002
2	Ex.EngDevelopment Dn. K'colony	003
3	Ex. Eng. NPPH Civil Const. Dn. K'colony	304
4	Ex.Eng. NP Tourisam Dn. K' Colony	306
5	C.E..NP Colony Dn.-3. K'colony	603
6	Ex.Eng.Mechanical Dn. K'colony	308
7	Dy.Collector&Admini. K'colony	606
8	Ex.Eng. NPC Dn.4/1Dabhoi	446
9	Ex.Eng. NPC Dn.-3 Dabhoi	574
10	Research Officer,N.P.Q.C. K'colony	325

**Segment –3**

No	Name of Division	Code No.
1	Ex.Eng. NPC Dn.9 Sanand	432
2	Ex.Eng. NPC Dn.4/3 KADI	433
3	Ex.Eng. SBC Dn.1/3 KADI	453
4	Ex.Eng. SBC Dn.1/2 Dhandhuka	474
5	ADDI.commissioner, GRL(R&D)sspa VADODARA	061
6	Excutive Engineer,N.P. Construction (REH).Dn.-1 VADODARA.	021
7	Excutive Engineer,N.P. Construction LAQ (Reh)Divn.-2	022

**Segment –4**

No	Name of Division	Code No.
1	Ex.Eng. SBC Dn.2/2 Morabi	482
2	Ex.Eng. SBC Dn.-5/1 Dhangradha	455
3	Ex.Eng. SBC Dn. 5/2 Dhangradha	472
4	Ex.Eng. SBC Dn.2/1 Dhangradha	454
5	EX.Eng SBC Dn.-6/1 Morbi	456

**Segment –5**

No	Name of Division	Code No.
1	Ex.Eng. KBC Dn.1/1 Radhanpur	501
2	Ex.Eng. KBC Dn.2/5 Radhanpur	515
3	Ex.Eng. KBC Dn.2/2 Radhanpur	512
4	Ex.Eng. KBC Dn.1/7 Radhanpur	520
5	Ex. Eng. NPMC Dn.-24 Radhanpur	147
6	Ex.Eng. KBC Dn.1/5 Chanasma	505

7	Ex.Eng. KBC Dn.23 Chanasma	146
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**Segment –6**

No	Name of Division	Code No.
1	Ex.Eng.NPC Dn.-20 Patan	143
2	Ex.Eng.NPMC Dn.-4/4 Mehsana	434
3	Ex.Eng.NPMC Dn.-4/5 Mehsana	435
4	Ex.Eng.NPMC Dn.-18 Mehsana	141
5	Ex.Eng.NPMC Dn.- 19 Harij	142

**Segment –7**

No	Name of Division	Code No.
1	Ex.Eng. KBC Dn.1/6 Tharad	506
2	Ex.Eng. KBC Dn.3/1 Tharad	523
3	Ex.Eng. KBC Dn.3/2 Tharad	525
4	Ex.Eng. KBC Dn.2/3Adipur-Kutchh	513
5	Ex.Eng. KBC Dn.2/6 Bhuj -Bhachau	516
6	Ex.Eng. KBC Dn.2/4 Bhachau	514
7	Ex.Eng. KBC Dn.2/7 Gandhidham	517

**Segment –8**

No	Name of Division	Code No.
1	Ex.Eng. SBC Dn.3/1 Botad	466
2	Ex.Eng. SBC Dn.1/3 Limbadi	476
3	Ex.Eng. SBC Dn.4/1 Limbadi	465
4	Ex.Eng. SBC Dn.4/2 Limbadi	468
5	Ex.Eng. SBC Dn.3/2 Surendranagar	480
6	Ex.Eng. SBC Dn.-6/2 Surendranagar	470
7	EX.Eng. Pumping St.Ele/ Mech Surendranagar	459

**Segment –9**

No	Name of Division	Code No.
1	Ex.Eng. Mechanical Dn. G'nagar	136
2	Ex.Eng. N.P. Mech. Dn-2 G'nagar	628
3	Specialist Environment G'nagar	071
4	Ex.Eng. NPC Dn.-2 G'nagar	124
5	PAO GANDHINAGAR	611
6	Finance officer C G M (Accounts) Fund,GANDHINAGAR	613

**Segment –10**

No	Name of Division	Code No.
1	DGM (ADM), Gandhinagar	058
2	Soil Survey officer Ahmedabad	427



3	Ex.Eng. NPC Dn.-3 Kapadwanj	128
4	Ex.Eng, NPC Dn.8 Dholaka	425
5	D.G.M. RESOURCES BRANCH Gandhinagar	617
6	MANAGER (DEPOSITS)GANDHINAGAR	614

**Note:-** Above list 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 segment will be part of scope of work and assignment and no separate fees will be paid/recovered for such change

## 2.2 Scope of work:-

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

### (a) Works & 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, 1961 and GST Act respectively.

3. The 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 Nigam etc.

4. The Internal Auditor has to put initial on the voucher, ledger, and books of accounts, registers and other records in token of audit carried out by it.  
Internal auditors will have to verify and sign Trial balance at the end of each quarter prepared in Tally or any other accounting software.

5. The Internal Auditor shall have to scrutinize the Monthly Accounts Particularly Form No.51, 51A, 52,53,70, 74, 76, 76-D, 76-E, 79, 80 ,LAQ A/cs etc. and the provisions for liability with reference to the Performa A to W maintained and submitted by the Divisions/Units for finalization of accounts and if any remarks or defects 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 / Spare parts /Stores being un serviceable / disposable due to heavy incurring of expenditure, due to heavy repairs would be seen and commenced thereon by Chartered Accountants.
9. The 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 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 and same is not utilized for purpose other than L.A.Q. .
11. The Chartered Accountants will undertake verification of the title deeds relating to land /property building or in whatsoever from with reference to V.F. VI, VII, XII, VIII-A to ensure and certify that the same are transferred in favour of Nigam.
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. The Internal Auditor will verify FDR & bank guarantee register to ensure that the 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. SSNNL is following the procedure laid down in Gujarat Public Works Department Manual. The Internal Auditor would check that all the rules and procedure laid down in the Gujarat Public Works Manual as amended from time to time duly followed by the Division.
15. The Internal Auditor will verify whether rules of delegation of power have been followed or not in respect of purchase, sanction, payment and other applicable matters.

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

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

- 1) Whether the bill form used is appropriate?
- 2) Whether name of Agency, name of work, Head of account agreement No., Contractor Ledger No., A.A.& T.A. etc. shown in the bill.
- 3) Whether reference to bill paid previously is given.
- 4) Whether stipulated date of completion is given on first page of bill form and whether work is progressing according to construction programme /"Mile stones" in contract.
- 5) Whether any extension granted is noted in first page of bill form.
- 6) Whether S.D. is recovered as per Contract.
- 7) Whether all quantities as per M.B. are reproduced in the bill.
- 8) Whether measurements are recorded by authorized persons. as and when work is done.
- 9) Whether the rates and Units shown in bills are verified from original or true copies of tenders.
- 10) Whether the Measurement in M.B. are arithmetically checked 100% in Sub Dn. and Division Office.
- 11) Whether part rates proposed by 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 D.O. by Technical persons.
- 14) Whether advance payment (Mobilization, Machinery secured and work done by not measured) proposed is as per rates/Contract provisions and on the strength of the Certificates issued by S.D.O./D.O.
- 15) Whether advance paid is recovered with interest as prescribed?
- 16) Whether secured advances proposed is in conformity with rules and at 75 % of the cost of materials brought by the contractor on site.
- 17) Whether S.A. proposed is based on the supporting strength of certificate by S.D.O.
- 18) Whether indenture bond in Form No.31 is executed by the Contractor to safe guard financial interest of SSNNL.
- 19) Whether Income-tax deductions/hire charges for machinery Schedule –A material etc. is made from the RA Bills.

- 20) Whether correct classification of recovery made is given in part III or IV i.e. memorandum of payment of bills.
- 21) Whether full acknowledgement of the contractor is obtained on bill.
- 22) Whether entry in Part-III i.e. total amount of payment already made on Ist RA Bill is checked with K column of previous bill.
- 23) Whether proper credit in case of dismantled items is given and such material is accounted for.
- 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 the 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 and certified accordingly.

**(c) Measurement Books:-**

- 1) It may 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 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 may 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 of final.
  - viii) Date of commencement of work.

**(d) Account Branch ( C.G.M. A/cs):-**

1. Checking of posting of monthly accounts into detailed book. Internal Auditors are expected to check all the items above Rs. 5000/- in each individual case.
2. Checking of posting of General Register, Internal Auditors are expected to check one month in each quarter, including March.
3. Overall scrutiny of General Ledger.
4. Checking of Performa and provision entries.
5. Checking of Trial Balance, Groupings and Schedule of Balance sheet
6. Checking of reconciliation of control ledger with General ledger (at least 30%).
7. Verification of all J.V. transactions and its finalization at Head office by reversal J.V.
8. Verification of consolidated data and details prepared on the basis of proforma of Divisions/ other offices.
9. Verification of preparation and presentation of Balance sheet, Profit & Loss account, cash flow and fund flow statements, Notes on accounts, policies etc.
10. Verification of maintenance of consolidated Register of fixed assets at Head Office.

**(e) Office of Manager (Salaries):-**

1. Checking of all transactions recorded in cash book and bank book.
2. Monthly A/c. i.e. with reference to the compilation book and vouchers/ challans and misclassification.
3. Bank reconciliation.
4. Checking of credit to Government in respect of G.P.F., C.P.F., Income Tax, Profession Tax and all advances, Interest of advances and statutory deduction, made from pay bills.
5. Account of cheque books received from various bank and their use.
6. Audit Register of pay bills and supplementary pay bills.
7. Token account and register.
8. Verification of T.D.S. return (Form-24) with reference to I. TAX credits and challan.
9. 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, their to besides reporting responsibility of the officer for non clearance of advance.
10. Scrutiny and confirmation of proper classification at the stage of passing bills by the office

and pointing out misclassification with adverse effect to be reported besides proposing guidelines.

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

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

- 1) Vouchers
- 2) Cheque Book.
- 3) Bank Slip Book.
- 4) Receipt Book ( DR. Book)
- 5) M.P.W. advance Register.
- 6) Security Deposit Register.
- 7) Rent collection Register.
- 8) Measurement Books and Register thereof.
- 9) Works Contracts file.
- 10) A.G. Inspection Report.
- 11) C.A. Audit Report.
- 12) Log Book/History sheet.
- 13) T&P SIDM Register.
- 14) Physical verification of stores file
- 15) S.B. Register & S.Bs.
- 16) S.P. stamp Register.
- 17) Stationery Register.
- 18) Inventory of Vehicles.
- 19) Estimate Register.
- 20) Muster Roll Register.
- 21) Contingent Register.
- 22) Pre& Post monsoon inspection of masonry
- 23) TEO & A.B.I. Book.
- 24) Dismantle Spare parts Register.
- 25) Review of M.B. by Div .Accountant and Dy. Accountant.
- 26) Register of land acquired.
- 27) Petty Cash book & U.D.R.
- 28) Register of works & work abstract.
- 29) S.D.O. & T.P. Register.

- 30) Library Register.
- 31) Interest bearing security Register.
- 32) Fixed assets.
- 33) S.O.R.
- 34) L.C. Fund Register.
- 35) Contractors Ledger
- 36) GST Register.
- 37) Establishment Records.
- 38) Payments
- 39) Public work deposit Register.
- 40) Record regarding Bank reconciliation with bank.
- 41) Monthly Accounts

**(g) Tally Accounting:-**

From 1.03.2010 onwards, accounting and financial powers have been reassigned to Division office. Accounting at each Division office is being carried out through tally accounting software at each E office and other accounting centers including Head office.

The Accounts have been maintained in the tally accounting software under double entry accounting system on accrual basis.

As per the instruction of statutory Auditor, you are requested to check the book maintained on tally accounting software with special focus to correctness/rectification of accounting under the tally system.

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

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

In addition to the above, the Internal Auditors should assertion the following lines in each audit report of concerned accounting centres.

“We have verified the computerized books of accounts maintained by the accounting centre for the period ended on \_\_\_\_\_”.

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

**(h)DIVISION/OTHER OFFICE:-**

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SIGNATURE FIRM

DGM(AUDIT)

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

- 1) The 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.
- 4) Scrutiny of ledger should be done.
- 5) 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.
- 6) Checking of Cash and Bank Contra transactions.
- 7) The auditors should check the Bank reconciliation statement of C.E. Office, Division office and LAQ accounts of sub Divisional Offices. They also ensure that whether the bank reconciliation statement has been drawn up and the outdated cheques are obtained back and entries reversed.
- 8) The posting of ledger should be verified.
- 9) The Auditor should see that the 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.
- 10) Checking of Trial balances & groupings and signing of the same for position as on end of each quarter.
- 11) Checking of finalization of J.V.
- 12) The Auditors should verify the data and other details prepared at Division in respect of finalization of A to W Proforma, Tax Audit proforma, Annexure wise details of Railway advances, Contract employees and any other information/details as specifically instructed by the management time to time.
- 13) The Auditors required to scrutinize the Accounts maintained on Tally & other software and to see the correctness of errors of accounting principles.
- 14) The compliance of earlier audit report should be verified by the C.A. firm conducting the current audit. Verification report to this effect should be attached with the current audit report.



- 15) The balance confirmation certificates to be checked with reference to third parties, Banks, loans, advances etc.
- 16) While filling the Income Tax returns, auditor shall have to check the deduction of T.D.S., Payments of T.D.S. and other details which reflected in the Books of accounts.
- 17) The Auditors should verify the deductions and/or payment of Royalty, Professional Tax, G.P.F., GST, Cess under Gujarat Building & other Construction Worker's welfare cess Act 1996. He should also ensure that all the statutory and other deductions required to be made from bills are correctly made and accounted for and all other related provisions of relevant Act and rule such as filing of returns, issuance of certificate of deduction etc. are followed appropriately by the division/other offices.
- 18) The Internal Auditor should check all the monthly Accounts submitted to Head Quarter and the same transactions are correctly complied with the books of accounts.
- 19) As per the circulars issued by the Nigam, the Division should deposit incomes received in any kind, Deposits lying with Divisions and un-utilized balances etc. Internal auditor will ensure that that same are transferred in favour of Nigam by transfer of fund. The Auditor should see that the C.E. pay Centre is not keeping any balances with reference to the incomes received.
- 20) The Auditor should check the maintenance of records, vouchers, registers, ledgers, cash-Bank Books, J.V. Registers and also other computerized accounting records.
- 21) The Chartered Accountants will undertake verification of the procedure in practice as prescribed by Nigam is mentioned below.
  - i) Checking of bills presented by Division offices and should ensure the same is entered in the bill Register maintained by the division office.
  - ii) Checking of payment made against the bills.
  - iii) Checking of all statutory deductions made from the bills and also ensure the same are deposited correctly into appropriate authorities within the time limit prescribed and duly deposited with appropriate authority as per the provisions.
  - iv) 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) Check the submission of Bank statements, reconciliation Statement, Vouchers, imprest account received from the division as well as sub divisions.
- 22) Verification and reconciliation of all transactions and balances reported with Head office and other divisions.
- 23) Physical verification of cash, stock, stores etc.
- 24) Verification of valuation of stock.
- 25) The closing Balances are struck at the end of the month and the auditor should check the Balance of imprest, temporary advance etc and it should not exceed the current sanctioned limit.

**(i)Resource Branch:-**

Apart from the routine checking of the above said points the auditor should check the following points also.

- 1) Verification of Borrowing transactions, payment of interest especially – accrued interest, interest due and interest accrued but not due etc.
- 2) To check the provision of trusteeship fees, processing charges, legal & professional fees, Register fees, Rebate on interest, guarantee fees and any other expenses.
- 3) To check the provision of unpaid interest /interest accrued but not due on and the supplies credit.
- 4) The auditor should check the Balance confirmation of all Loans, overdrafts, Bonds, short & Long time credit accounts.
- 5) Checking of the record data of MCS with the books of accounts .
- 6) Checking of Loans /borrowing /Bonds /Sanctions files etc.
- 7) Checking of charge registers with reference to security
- 8) Guarantee Register and status of guarantee outstanding as on date.
- 9) To check the charges of various penal interest and other financial charges.
- 10) To check the transactions between Deposit Branch and Head Office
- 11) To check the investors grievances and complaints.
- 12) To check the identification of amount to be transferred to investor protection fund.
- 13) T.D.S. Register & other T.D.S. points.
- 14) Service tax under reverse charge mechanism

**(j) Deposit Branch:-**

- 1) The auditor should verify receipts/payments of P.D.S. with Bank collection /payment sheet Bank statement, Reports of MCS , Deposit application forms & Bank Book.
- 2) To check the payment and provision of interest Brokerage Registrar fees, Legal and professional fees etc.
- 3) Verification of transactions and Balance reports of MCS with the books of accounts.
- 4) Verification of data/details of deposit returns.
- 5) To check the interest income and interest accrued & due on Liquid deposits.
- 6) Physical verification of all the investments as on date.
- 7) To check the investment register.
- 8) To check the identification of amount to be transferred to investor protection fund.
- 9) To check the investors grievances and complaints.
- 10) To check the T.D.S. Register and other Registers relating to T.D.S.
- 11) GST under reverse charge mechanism

**Note:-Above list of points is not exhaustive list. Internal auditor may design the audit considering the circumstances of each case and conduct the audit in such way so as to achieve the objectives of the audit in best possible manner.**

(k) Internal Auditor will verify and certify the details of completed, uncompleted works, capital work in progress, Fixed Assets Capitalized during year in respect of official division assigned. Further Internal Auditor will verify points related to CARO,2016 or any other order changed from time to time.

**PERCENTAGE OF CHECKING TO BE EXERCISED IN INTERNAL AUDIT**

Particulars	Month	Percentage
1. Cash Book and Vouching	12	100
2. Misc. Work adv. Register	March & any one month	100
3. A. Contractor's Ledger completed work of A/cs. B. Other Accounts		100 100
4. C.S.S. Register		100
5. Tender Register		100
6. Receipts Registers		100
7. Assets Register (Dead stock) Items		100
8. Library Register Stationery Register		100
9. Stamp Register		100
10. Running Accounts bills of contractors		100
11. Final Bills of Contractors		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 one month in a quarter.		100
18. Public Deposit Collection		100
19. Refund of Public Deposits		100
21. Investments		100
22. Interest Received on Investments		100
23. Collection of water charges and other revenue		100
24. Land payment Register.		100

**Note:-**Where there is dispute regarding extent of checking of any matter, percentage mentioned in internal audit checklist will prevail over the corresponding matter mentioned above. 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 be referred to CGM(Fin.), SSNNL, Head office.

### **2.3Format of Internal Audit Report, Internal Audit Checklist, Annexures of Internal Audit Report**

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.

### 3.0 General Details of Work

E-tender for providing Chartered Accountant / Cost Accountant firms for Internal Audit of SSNNL and its Division offices/Other offices publicly invited by the Chief General Manager (Finance) SSNNL, Block No-12, 7th Floor, New Sachivalaya, Gandhinagar from the eligible registered CA firm for providing Chartered Accountant / Cost Accountant from Government or its undertaking / Local Bodies at Sardar Sarovar Narmada Nigam Limited, Gandhinagar and its field offices.

Sr. No.	Name of work	Estimated cost Rs. in lacs	Earnest Money Deposit (EMD) in Rs.	Tender Fee Rs. (including 18% GST)	Time Limit for providing Internal audit firm
1	Appointment of Chartered Accountant / Cost Accountant firms for Internal Audit of SSNNL And its Division offices/Other offices	Not Applicable	9000	1062	12 Months

### 4.0 Schedule of E-tendering:

1.	Pre-bid Query	Bidders are requested to send pre -bid query by email upto dt 28/05/2020 18.00 hrs.
2.	Last date downloading of Tender Documents	Up to dt.09/06/2020 up to 18:00 hrs.
3.	Last date of online submission of Tender Documents i.e. last date of receipt of Tender by SSNNL	Up to dt. 09/06/2020 up to 18:00 hrs.
4.	Physical submission of Tender Fee, EMD and other documents in separate cover	Through Speed Post/Courier/RPAD or by hand in person so as to reach in the office of the Deputy General Manager (CPC), SSNNL,6th Floor, Block No. 12, New Sachivalay Gandhinagar <b>on or within 7(Seven) days. (i.e. from date:10/06/2020 to date: 16/06/2020 up to 18:00 hrs.</b>
5.	Online verification of Tender Fee, EMD and other documents.	On date17/06/2020 at 11:00 hrs onwards.(if possible)

6.	Online opening of Technical Bid. (Tentative)	On date 17/06/2020 at 11:30 hrs Onwards. (If Possible)
7.	Online opening of Price Bid of qualified bidders only. (Tentative)	On date 17/06/2020 at 12:00 hrs(If Possible)

#### 5.0 Details to be furnished along with application: -

Interested Bidders can view these tender documents online but bidders who are interested in bidding in these tenders can download tender document as mentioned in para 3.0 and 4.0 above and bidders who wish to submit their offer shall pay tender fee in form of account payee demand draft payable at Gandhinagar Physical submission of Tender fee, EMD and other documents in separate cover through Speed Post/Courier/RPAD or by hand in person so as to reach in the office of the Deputy General Manager (CPC), SSNNL, 6th Floor, Block No. 12, New Sachivalay Gandhinagar **on or within 7(Seven) days. (i.e. from date:10/06/2020 to date:16/06/2020 up to 18:00 hrs.** drawn on any Nationalized bank or any of following bank or any of the bank decided by the finance department Government of Gujarat from time to time in favour of “**Sardar Sarovar Narmada Nigam Ltd., Gandhinagar**” Guarantee issued by following banks will be accepted as SD/EMD

1. All Nationalized Banks including the Public Sector Bank–IDBI Ltd.
2. Rajkot NagrikShakari Bank Ltd.
3. The Mehsana Urban Co-operative Bank Ltd.
4. The Surat District Co Bank
5. The Ahmedabad Mercantile CO-Operative Bank Ltd.
6. NutanNagarikSahkari Bank Ltd.
7. The Kalupur Commercial Co-operative Bank Ltd.
8. Saurashtra Gramin Bank
9. Baroda Gujarat Gramin Bank
10. RBL Bank
11. AXIS Bank
12. ICICI Bank
13. HDFC Bank
14. Kotak Mahindra Bank
15. IndusInd Bank
16. DCB Bank

**Note: After submission of tender online, if bidder does not submit it physically, the bidder will be debarred for Participating in tenders of SSNNL for 1 (One) year.**

**5.1** Tender Documents are only available in Electronic Form. Bidders shall download the tender documents after submitting the DD as per details given online, details for Tender fee & Earnest Money Deposit details i.e. D.D. / Fixed Deposit Receipt / Bank Guarantee online. The Demand Draft towards Tender Document fee can be submitted along with Earnest Money Deposit on or before the due date as specified in Para 4.0 (4). This should be as per details given online & it shall be of dated on or before last date of uploading of tender. The intending bidders have to submit the following documents. The bidder should submit all the forms electronically and physically also.

- a. Tender Fee
- b. EMD
- c. Registration Certificate
  - Chartered Accountant – Registration from ICAI
  - Cost Accountant- Registration from ICWAI

**(Note: Firm registered office should be located in GUJARAT and if registered office is not located in GUJARAT then at least 2 (Two) full time branches should be in functional in State of Gujarat for minimum period of 3 (three) years.**

- d. GST Registration number from GST registering authority.
- e. Income Tax return of last 3 (three) years as well as copy of PAN card.
- f. **Form-B, Annexure –I, II, III, IV, V, & VI and Form-I & II.**
- g. The income from audit and attestation assignment of Last (3) three completed financial years duly audited and certified by the another Chartered Accountant or Chartered Accountant's Turn over Certificate duly notarized.

**Note: - Registered Bidder shall have to submit the following certificates/documents duly notarized.**

- (1) Details of Annual Turnover as per 5.1 (g) above.**
- (2) Showing staff details of CA firm with office seal of issuing office, outward number.**
- (3) Details of CA Firm with its partners**
- (4) Details of income from audit and attestation assignment of Last (3) three completed financial years.**

**6.0 Digital Certificate (n-Code) for online tender submission:**

Bidders who wish to participate in this tender will have to register on <https://ssnnl.nprocure.com>. Further bidders who wish to participate in online



tenders will have to procure Digital Certificate as per information technology Act 2000 using which they can sign their electronic bids. Bidders can procure the same from G.N.F.C., Ahmedabad, who are licensed certifying authority by Govt. of India and they will assist them in procuring the same at below mentioned address. Bidders who already have valid Digital Certificate need not procure a new Digital Certificate.

In case bidder need any clarification or if training required for participating in online tendering, they can contact the following office: -

**(n) Code Solutions (A Division of GNFC Ltd)**  
**401, GNFC Info tower, Bodakdev.**  
**Ahmedabad-380054, Gujarat**  
**Email:-mailto:marketing@ncodesolutions.com**  
**Phone: 079- 26857310 to18, 26854514, 40007300**  
**Fax: 079-26857321.**  
**Tele Fax: 079-40007533.**

## **7.0 Contacting Officer:**

Further Details of the work can be available from the office of the **Chief General Manager (Finance) SSNNL, Block No-12, 7<sup>th</sup>Floor, New Sachivalaya, Gandhinagar.**

In case Bidder finds any difficulty in getting the necessary information / help from the nCode or for participating in online Tendering, they can contact the below office.

**Chief General Manager (Finance), SSNNL**  
**Block No -12, 7th floor,**  
**New Sachivalaya Complex**  
**Gandhinagar-382010**  
**Email: cgmfin19.ssnl@gmail.com**  
**Phone 079-23252757(O)**

## **8.0 Download of Tender Document:**

The Tender Document for this works is available only in Electronic format which Bidder can download as explained in para 4.0 above.

## **9.0. Submission of Tender:**

Bidder shall submit his offer in Electronic format on above mentioned website up to dt.upto09/06/2020 18:00hrs after digitally signing the same. Offer which is not digitally signed will not be accepted. No offer in physical form will be accepted and any such offer if received by the SSNNL will be out-rightly rejected. Bidder will have to submit separate account payee DD drawn in favour of **“SardarSarovar Narmada Nigam Ltd., Gandhinagar”**for**Tender Fee** along with its Xerox copy in separate cover and **EMD** drawn in favour of

**SardarSarovar Narmada Nigam Ltd., Gandhinagar”**and other documents in another separate sealed cover in physical form in the office of the **Deputy General Manager(CPC), SSNNL, Block No.12, 6<sup>th</sup> floor, New Sachivalaya Complex, Gandhinagar, Gujarat State** as mentioned in the para 3.0& 4.0 above so as to reach **on or within 7(Seven) days. (i.e. from date:10/06/2020 to date:16/06/2020 up to 1800 hrs.**

## **10.0 Opening of Tender:**

### **10.1 PRELIMINARY STAGE**

The Preliminary Stage of the prospective Bidders will be opened on **date and time as mentioned in Para 4.0(5) above** on website <https://ssnnl.nprocure.com> . InPreliminaryStageTender Fee, EMD, Registration Certificate, GST no. will be evaluated by the Nigam as specified in**Para 3.0 above & for EMD refer Section-I Cl.No.6.0.**

### **10.2 TECHNICAL BID**

The Technical Bid of the prospective Bidders will be opened on **date and time as mentioned in Para 4.0 above** on website <https://ssnnl.nprocure.com> . The Technical Bid will be evaluated by the Nigam as specified in **Para 17.0 of Section-I.**

### **10.3 PRICE BID**

The Price Bid of only Technically Qualified Bidders will be opened online on **date and time as mentioned in Para 4.0 above.** Intending Bidders or their representative who are interested in participating in online Tender opening can log on to <https://ssnnl.nprocure.com> on the due date and time, mark their presence or participate in online tender opening. For more details Bidders are requested to refer “Vendor Training Manual”, available on the website <https://ssnnl.nprocure.com>. Bidders who wish to remain physically present at SSNNL premises at the time of tender opening can do so. Only one representative of each firm will be allowed to remain present.

## **11.0 General Instructions(Terms & Condition Of Assignments)**

- 1)** All the Annexure mentioned hereinafter form integral part of this tender notice. Firm will have to perform the functions as per the scope of work(clause-2.0) and terms and conditions mentioned here under and will submit the reports/ other outputs/Checklist an Trial balance as mentioned in **Section-II**. Further Firm will also comply with the below mentioned terms and conditions and those mentioned in various annexures.
- 2)** Appointment orders will be issued to the qualified firms of Chartered Accountants on completion of the process of selection.
- 3)** Technical bids submitted by the firms meeting with the minimum eligibility criteria will be evaluated and marks will be assigned as per marking system. Financial bids of only those firms successfully qualifying in the technical evaluation process will be considered for opening of financial bids. Firm/Firms will be selected on **L1** basis on evaluation of financial bids.

- 4) For carrying out the said assignment, fees is payable for respective internal audit segment assigned to firm of chartered accountant for the whole term of assignment i.e. from 1.04.2020 to 31.03.2021. 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.
- 5) No out of pocket/ T.A. D.A. will be paid for the said assignment.
- 6) Internal audit will be conducted on a quarterly basis. Internal auditors 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 **3** days of completion of Audit.
- 7) Concerned Executive Engineer/office in charge will return the draft audit report with comments/clarifications within **5** 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 report in prescribed format along with check list, Annexure etc.to the internal Audit branch within next **7days**.
- 8) Internal Auditors will fill the internal audit checklist and also verify and sign the Trial balance at the end of each quarter and submit the both to internal audit branch at H.O. along with the audit report on completion of internal audit of each quarter.
- 9) Further, data/details required for finalization of accounts (A to W) 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.
- 10) 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 duly reported to Head office by the internal auditor and also communicated to the concerned office.

Apart from the regular internal audit report, checklist and signed trial balance, internal auditor will submit division /other office wise quarterly Executive Summary/**Gist of the major audit observations along with suggestion for remedial action.**

- 11) Internal audit team shall invariably be headed by Chartered Accountant having specialized knowledge and experience of the audit of PWD works as well as commercial accounting of large scale Company. Further, audit team must consist of sufficient qualified assistants to conduct internal audit work.
- 12) Serious irregularities observed during the course of internal audit shall have to be reported immediately through special report to CGM (Fin.).

- 13) 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 Nigam without any notice to the internal auditor.
- 14) The 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 specified conditions of appointment order are not followed or adhered to.
- 15) Detailed Audit programme will be circulated to the internal auditors and concerned Division/other offices. Internal auditors will have to carry out the audit as per the given programme.
- 16) Those firms of internal auditors who are presently in continuous appointment of internal audit of division/other offices of SSNNL for last 5 years i.e. from F.Y. 2015-16 TO 2019-20( including both the financial years) , will not be eligible to apply for this assignment. Internal audit firm will carry out the work under the supervision and monitoring of CGM (Fin.).
- 17) On awarding the assignment of particular Segment of internal Audit firm shall provide Performance Security in form of Bank guarantee of **Rs.25000/-or 10% of internal audit fee whichever is more** per assignment within duration of **10 days** of acceptance of assignment. The bank guarantee duly issued by the bank (duly notified by finance department of Government of Gujarat) having the validity for the whole term of assignment plus six months. If more than one segment is assigned as separate assignment to the one firm will have to provide separate bank guarantee for each segment. The said Performance guarantee shall be revoked after 6 months on satisfactory completion of given assignment.
- 18) If the management deems appropriate, internal audit assignment for further period of one year may be extended at the discretion of the SSNNL on evaluation of satisfactory performance of the firm for further 1 (one) year at the same price and tender conditions.
- 19) In the event that firm qualifies for more than one segment, each segment will be considered as separate and conditions mentioned in all the Annexure shall apply for each such separate assignment. Firm qualifying for more than one segment will have additional skilled manpower to carry one another assignment simultaneously. Before giving the appointment order, management will review the capacity of such firm for carrying out the Internal audit assignment of more than one segment. However more than one segment shall be allotted to one firm.

## **12.0 TERMS & CONDITIONS OF AUDIT :**

1. SSNNL has adopted decentralized system of payment and accounting. Division/other offices of SSNNL works as paying authority, make demand for the fund, receive fund from H.O., passes the bills / adjustment entries / receipts etc. Therefore, auditor is required to carry out audit on the basis of records in the office of disbursing & drawing officers. And

therefore, he has to visit divisions/other offices & sub-divisions and circle or other offices, if required. and asked in written to provide the all record for audit. if no any record will provide after the writing given to the office then matter should be discuss with EE/SE/CE/ of concerned circle, however making all efforts record should not produce for audit same should be noted in the audit report The consolidated audit report is required to be sent to the division office, concerned C.E. office & H.O. Also soft copy of audit report is to be sent to concerned disbursing officer.

2. Auditor has to check the compliance given by the division/other office and to comment on the compliance received immediately.
3. Auditor has to certify expenditure incurred for the projects taken under loan/ grants from HUDCO, NABARD or other institutions as and when, it is demanded by division/CE office/Head office.
4. One Chartered Accountant must be a member of audit team for conducting audit.
5. 10% of fees amount shall be withheld till the process of internal audit is over and finalization of annual account of the year.
6. If deemed appropriate, in case any serious irregularity regarding the matters mentioned in scope of audit is noticed, Internal Auditor shall be held responsible for not discharging their duty/function properly/ as per the terms of assignment.
7. If deemed appropriate, in case delay in carrying out audit and submission of report within stipulated time limit, penalty at the rate of 1% per week of audit fee limited to 10% of audit fee may be levied.
8. SSNNL reserve, its right to withdraw/ terminate the assignment in case of delay or not conducting the Audit as per the scope or for any other reason it deems appropriate in the interest of organization and assignment.
9. No separate fees will be paid for verifying & certifying proforma information (A to W statements & other details) required for finalization of accounts, signing the Trial balance or any other document of the auditee division/other office in respect of internal audit work of the said office.
10. The auditor must ensure that all corrections made in the record is authorized with the sign by the office in charge.

**Note:-** Apart from filling of Internal audit checklist and issuing the internal audit report, Trial balance of respective office for the position at the end of each quarter would be required to be verified and signed by the internal auditor.

### **13.0 Other Terms and conditions :-**

other Terms and conditions of appointment of Internal Auditors and scope of audit shall be as under:-

1. The Internal Audit of each Division / Office shall be carried out in four spells at the end of each quarter in a year as per programme set out and intimated by the Nigam.
2. Firm will deploy requisite no. of audit staff for conducting the audit of particular

division/office. The audit party conducting audit shall consist of minimum three members of whom at least one shall be a qualified Chartered Accountant. While visiting the audit place, the representatives of the audit team will bring the letter of introduction duly sign by the Sr. Partner / proprietor of the C. A. / C. A. Firm.

3. Audit Programmers set by Nigam will be circulated on well in advance (at least 10 days before the commencement of audit) to Internal Auditors. No deviation from Audit Programmes shall be allowed without prior written permission of CGM (Fin.).
4. Nigam 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.
5. CGM (fin.) or his authorized person will supervise the audit by surprise visit and audit party shall explain the audit procedures and findings if asked for during the course of such visit or even before and after such visit. If any audit representatives of internal audit firm found absent during such supervision, firm shall carry the risk of being dropped from assignment for the entire appointment period.
6. Some selective Divisions/other offices at the discretion of the CGM (Fin.) shall also be audited alternatively by SSNNL's own Audit staffs/other Firms. Internal Auditors shall be held responsible for any unreported major irregularities noticed afterwards.

7.0 Audit Report in prescribed Format (Form-A) along with audit checklist, annexures of the report is to be prepared in four copies and copy of the same is to be handed over to each of the following:-

- (a) Deputy General Manager (Internal Audit), 7th Floor, Block No.12, Sardar Sarovar Narmada Nigam Limited, Gandhinagar
- (b) the Auditee Division/Office
- (c) the next higher authority of Auditee Office/Division i.e. Superintending Engineer and
- (d) to be retained by auditor.

7(i) The Internal Auditors shall have to obtain dated the letter duly signed by office in charge or head of office in token of perusal of all the points of internal audit report as mentioned at point no.7(iii) below. Copy of such letter must be attached as part of internal audit report. The 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 DGM (Internal Audit).

7(ii) Internal auditors will prepare draft report and submit the same to the Executive Engineer/office-in-charge within 3 days of completion of Audit. Concerned Executive Engineer/office in charge will return the draft audit report with comments/clarifications within 5 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 report in prescribed format to the internal Audit branch within next **7days**. Views/explanations/Replies/Compliances of office head must also be incorporated therein as a part of the Report.

- 7(iii) Those objections which could not be settled on the basis of replies/discussions should be incorporated in the Report. The items, registers, cash, stamps, stores, orders and records which are not found in order should be mentioned in Part-III of Audit Report only.
- 7(iv) Objections which are not major or material in nature would appear in Part- II-B under the same heading as under Part-II-A of Audit report.
- 7(v) Audit Report shall be framed in simple English language and very precise in nature. The Audit Report along with necessary documentary evidences will be submitted to the CGM (Fin.) mentioning the major irregularities/remarks in the Internal audit Report
- 8.0 The 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.
- 8(i) Internal audit firm or its representative will not settle any outstanding para/objection themselves. If satisfactory replies are there, Audit Party will forward the replies along with their remarks for further necessary actions at the Internal Audit Wing level.
9. SSNNL is having its own guest houses at certain stations. Internal Auditors, while on duty, shall be entitled for accommodations, subject to availability, in such guest houses and shall be charged as per applicable rates.
10. The claims of fees of the Internal Auditors will be scrutinized by the internal audit wing and paid after approval of the competent authority.
11. Internal Audit firms cannot sub-assign /sublet the assigned work to any other firm of Chartered Accountant firm/agency.
12. Initially appointment will be made for one year and same may be further renewed by the management on the basis of review of performance of the internal firm for further period. Management reserves the right to cancel the assignment without assigning any reason in case it may deem fit.
13. The above conditions are not exhaustive. The Company will have absolute right to revise/abrogate/include any conditions time to time and same shall be binding upon all the internal audit firms.
14. Periodic review meetings will be held at the head office and the senior partner of Internal Audit firm will have to attend the said meetings and make presentations as and when asked for without charging any additional fees for the same.
15. Management reserves the right to withhold/ deduct part of audit fees, it deems appropriate, in case of failure/non compliance/delay in observation of any terms and conditions of the appointment.
16. The Internal Audit firm will be required to give notice of one month to the Nigam in case it intends to discontinue the assignment at any point of time during the period of contract.

#### **14.0 Instruction to Bidders:**



- A. The **Tender Fee** will not be refunded under any circumstances.
- B. Earnest Money Deposit (**EMD**) in the form specified in Tender Document only shall be accepted.
- C. The offer shall be valid for **120 days** from the last date of receipt of Tenders.
- D. The Tenders without Earnest Money Deposit (**EMD**) and Tenders which do not fulfill all or any of the conditions or submitted incomplete in any respect will be rejected.
- E. All the bidders who are meeting with the eligibility criteria as specified in clause no. 17, Section-1 (Evaluation of Tender, Conditions of Marking) and scoring minimum 60 points out of 100 points will be technically qualified, their Price bid will be opened. The price bid of the firm getting less than 60 points will not be opened.
- F. The bidder has to fill up in the price bid **Form-c (Schedule-B) for each segment separately. (This has to be invariably filled in suitable form only in electronic form, Physical submission is not allowed). If it is submitted physically then his bid will be rejected.**
- G. The award of contract shall be made to qualified Bidders, who meets appropriate standards of Technical and financial resources and satisfy the qualifying criteria as laid in the Tender Documents.
- H. **The work shall be allotted to the L1 bidder who has quoted the lowest amount (professional fees) in each segment separately.**
- I. Bidder can fill up Price-bid in one or more segments out of total 10 segments, but if he is L1 bidder in more than 2 (two) segment then he will be eligible to get work for **2(Two) segments only.**
- J. If a bidder gets qualified as L1 bidder in more than two segments, he will be called up for choice selection of segment whichever he wants to work in, but maximum number of segments to be awarded to him will be **2(Two) only.**
- K. **Refer Clause No. 1 of Section-1 (Special attention) for detail regarding award of work.**
- L. **All the bidders who has been awarded the respective segment as per their concurrence has to provide Internal audit firms in the respective Segments (Offices). If they refuse to provide skilled Chartered Accountant /Cost accountant. then his Security Deposit will be forfeited.**
- M. Conditional Tender shall not be accepted.
- N. This Notice and subsequent Corrigendum (if any) shall also form a part of Contract Document. The Bidders are advised to read carefully the "Instructions" and "Eligibility Criteria" contained in the Tender Documents.
- O. SSNNL reserves right to accept the lowest responsive offer and/or reject any or all tenders without assigning any reason.



- P. All disputes and discrepancies relating to this Tender shall be governed by the law of India and shall be subject to jurisdiction of court at Gandhinagar/Ahmedabad, Gujarat State.
- Q. The internet web site address for E-Tender is <https://ssnnl.nprocure.com>
- R. Free Vendor Training camp will be organized every Saturday between 4.00 PM to 5.00 PM at GNFC Info tower, Bodakdev, Ahmedabad. Bidders are requested to take benefit of the same.
- S. Tender Fee (In separate cover with its Xerox copy) and EMD and other documents (in another separate sealed cover) shall be submitted in person on the Dates specified in para 3.0. The EMD must be encashable anywhere in Gujarat also.
- T. The agencies whose contracts were terminated or are debarred on account of non- performance in SSNNL's works will not be eligible for bidding this Tender.
- U. **If the bidder will not provide CA Firms as per specifications or not implement the provisions of contract and if the quality of service is found poor, he will be debarred for further works under SSNNL.**
- V. The interested Bidders shall satisfy Qualification Criteria as stipulated in tender document para.

**Chief General Manager (Finance)**

**SSNNL, Gandhinagar**

#### **15.0 Definitions:**

- Online : Any activity that is done on Website is referred as "Online" activity for e.g. submission of price Bid online would mean that the Price Bid has to be submitted on website.
- Offline : Any activity that is done in conventional route is referred as "Offline" activity for e.g. submission of Earnest Money Deposit in Offline fashion would mean the Earnest Money Deposit is to be submitted in Form

of DD/FDR/BG and is to be Physically sent to the office of the Deputy General Manager(CPC), SSNNL, Gandhinagar.

E-Tender	:	Tender in which you can participate online by means of log in on to the respective website is E-tenders.
Digital Signature	:	Any electronic document, which contains encrypted message digest using hash algorithm and Tenders public key, is known as Digitally signed Document and the process of generating such document is called digitally signing it.
Scanned copy	:	Electronic copy of any document generated using a scanner is called scanned copy.
System	:	Means the computer which hosts the website  ( <a href="http://www.ssnl.nprocure.com">www.ssnl.nprocure.com</a> ) where Bidders can participate in the tendering.
Upload		The process of transferring an electronic document from Bidders computer using internet connection to the website is called uploading.
BIDDER	:	Means individual, proprietary firm, firm in partnership, Limited Company, Corporation applying to become eligible to tender.
IT ACT 2000	:	Means Information Technology Act, 2000 of Govt. of India.

#### 16.0 Memorandum of works in brief:

1.	Name of work	Appointment of Chartered Accountant / Cost Accountant firms for Internal Audit of SSNNL And its Division offices/Other offices
2	Name of Employer	SardarSarovar Narmada Nigam Limited (SSNNL), Gandhinagar
3	Name of concerned Chief General Manager	Chief General Manager (Finance), SardarSarovar Narmada Nigam Limited Gandhinagar

4	Name of concerned General Manager	Not Applicable
5	Name of Officer-In-Charge	Deputy General Manager (Audit) SardarSarovar Narmada Nigam Limited Gandhinagar
6	Address of Officer - In – Charge	Block No -12, 7th floor, New Sachivalaya Complex Gandhinagar-382 010
7	Name of Bidder	
8	Address of Bidder	
	(a) Telephone No. (b) Mobile No. (c) Fax No. (d) Telex No. (e) E-mail ID	
9	(f) Estimated Cost put to tender	Not Applicable
10	Time allowed for completion of the service from the date of written order to commence.	The assignment will be for the period of one year on initial basis. However, it can be extended at the discretion of the SSNNL on evaluation of satisfactory performance of the Internal audit firm for further 1 (one) year at the same price and tender conditions.
11	Amount of Earnest Money Deposit (EMD)	Rs.9000/- (its validity shall be <b>180 days</b> from the date of uploading the document on n-code)In favour of SardarSarovar Narmada Nigam Limited Gandhinagar
12	Description essential to be written on sealed cover of submission of Tender	
	(a) Name of Work	Appointment of Chartered Accountant / Cost Accountant firms for Internal Audit of SSNNL And its Division office s/Other offices
	(b) Name and address of the Bidder	
13	Mode of submission ofTender Documents	Online submission on web site <a href="http://www.ssnl.nprocure.com">www.ssnl.nprocure.com</a>
14	(a) Technical Bid.	On line submission on <a href="http://www.ssnl.nprocure.com">www.ssnl.nprocure.com</a>
	(b) Price Bid	On line submission on <a href="http://www.ssnl.nprocure.com">www.ssnl.nprocure.com</a>

15	Other Documents including Form B, Annexure-I,II to VI, Form-I & II	As per para 3.0 to 5.0 of Tender notice and corrigendum if any.
16	Physical Submission of Tender Documents  (a) Technical Bid Other Documents (EMD and Tender Fee etc.)	As per Para-3.0 to 5.0 of Tender notice and Corrigendum if any.
17	Mode of quoting rate in Schedule –B (Form-C)	On line quoting of offer in figures only. Amount in words will be automatically converted.
18	Validity period of Tender offered.	120 days from the last date of receipt of tender.
19	Opening of Tender Online (a) Technical Bid (if applicable) (b) Price Bid (Only of prequalified Bidders)	As per Para No. 4.0(6) and Corrigendum if any.  As per Para No. 4.0(7) and Corrigendum if any.
20	Amount of Security Deposit:  (Please refer Tender Clause of SD)	Successful bidder has to deposit required amount of Security Deposit in form of FD /Bank Guarantee from Nationalized Scheduled Bank as prescribed by financial Department Government of Gujarat in the name of Banks as per mention in Para No.5.0 above.

DGM(Audit)  
SSNNL, Gandhinagar

Signature of Contractor

## SECTION - 1

### INFORMATION AND INSTRUCTIONS

#### 1.0 SPECIAL ATTENTION

- 1.1 The Tender Document shall be submitted as per procedure laid down in tender documents for submission of Tender.
- 1.2 Earnest Money Deposit shall be submitted online and after online submission, in form of F.D.R. /D.D. (banker's cheque)/ Bank Guarantee shall be submitted in separate sealed cover through Speed Post/Courier/ RPAD or by hand in person so as to reach in the office of the Deputy General Manager (CPC), SSNNL, 6th Floor, Block No. 12, New Sachivalay Gandhinagar on or within 7(Seven) days. (i.e. from date: to date: up to 18:00 hrs strictly as per details submitted during On Line Bid Submission, in sealed envelope. If Tender Fee and Earnest Money Deposit is not received physically on the notified date and time, the Bid shall be rejected.
- 1.4 Tender shall be opened as per procedure laid down in Para No.4.0 of Volume and respective para of Tender Notice.
- 1.5 All Bidders are cautioned that e-tender containing any deviation from the contractual terms and conditions, specifications or requirements shall be rejected as non-responsive.
- 1.6 Conditional offer will be out-rightly rejected. No condition shall be included in this e-tender.
- 1.7 Alternative e-Tenders are not acceptable.
- 1.8 Bidder shall have to declare regarding the number of Tenders submitted in the prescribed format as given in tender documents.
- 1.9 If required, Nigam may negotiate with the lowest evaluated responsive bidder.
- 1.10 The SSNNL reserves the right to qualify/ disqualify any applicant without assigning any reason.
- 1.11 **Applicants shall be disqualified if they have**
  - (i) **Made untrue or false representation in the forms, statements and attachments required in the prequalification documents, or**
  - (ii) **Record of poor performance either due to technical or financial or any other reasons.**
- 1.12 Only offline details for Tender Fee and E.M.D. shall not be considered.
- 1.13 The request of the Bidder for not opening of Bid shall not be accepted, if Bidder has submitted Tender on line and Tender Fee and E.M.D. physically.
- 1.14 All disputes and discrepancies relating to this Tender shall be governed by law of India and shall be subject to jurisdiction of court of Gandhinagar / Ahmedabad of Gujarat state.
- 1.15 **The agency whose contracts were terminated on account of poor performance in SSNNL work will not be eligible for this Tender.**
- 1.16 **A Bidder shall be disqualified if Bidder is terminated due to poor performance technically, qualitatively, financially or any other reasons.**

- 1.17 The bidder shall quote the lump sum professional fees in enclosed format for financial Proposal Form-C (Schedule-B) inclusive of all cost, expenses etc. for each segment. No other / additional payments, reimbursement shall be made extra over & above the approved fees, towards transportation/conveyance, other incidental expenses, lodging, boarding, food etc.
- 1.18 The evaluation of the offers will be as per the Internal audit decided norms mentioned hereafter.
- 1.19 Proposal of "TECHNICAL BID FOR INTERNAL AUDIT" shall contain details as mentioned in Form-B (Technical Proposal form), and the documents as mentioned in Annexure-I and also in the evaluation of bid shall also be submitted with the tender. The Financial bid should be submitted only Online as per format mentioned in Form-C (Schedule-B).
- 1.20 It should mention only the amount chargeable (including all the charges/ out of pocket exp.) for the whole term of one years for each segment separately. Fees quoted shall be exclusive of GST. The quoted fees shall be valid for 120 days from the date of receiving the bid offers. The same validity shall have to be extended further for 120 days by the bidder if required on written intimation of SSNNL.
- 1.21 The technical bids (covers should be kept in one envelope.) must reach to the Deputy General Manager (CPC), SSNNL, 6th Floor, Block No. 12, New Sachivalay Gandhinagar on or within 7(Seven) days. (i.e. from date: to date: up to 1800 hrs strictly as per details submitted during On Line Bid Submission, in sealed envelope either by Registered Post A.D. or Speed Post or through courier. "Proposal for Internal audit" must be mentioned prominently on the top of cover. No cover shall be received / entertained if the submitted/ delivered after the prescribed time limit. Covers submitted by any other mode will be liable to be rejected.
- 1.22 The technical bid will be opened first and will be evaluated by a committee of officers under the chairmanship of **C.G.M. (Finance) at Nigam, Head office**. The financial bid will be opened of those bidders satisfying minimum eligibility criteria as per technical bid evaluation.
- 1.23 Award of contract will be made to a qualified bidder whose responsive Tender is lowest in an individual segment.
- (i) **All the qualified bidders in the respective segment has to work at the lowest quoted price in the segment irrespective of his quoted price (if the segment is awarded to him).** For the lowest price quoted by the bidder, an undertaking has to be submitted by the bidder in the Physical form as well as electronic form also.
- (The specimen of undertaking is as per **Annexure-VI**).
- (ii) **If more than one Bidder has quoted the same lowest amount in a particular segment, then the position of L1 bidder will be decided on the basis of highest Technical Score out of 100. And if the technical score happens to be same for 2 to 3 bidders, then the position of bidder will be decided considering the highest number of skilled Chartered Accountant / Cost accountant with his firm.**
- (iii) **If the bidder is L1 in more than 2 (two) segments, than he will be given the preference to choose the Segments (Maximum 2 segments), then after L2 bidder, L3 bidder will be given chance for the remaining segments. If L2 bidder on his written acceptance that he will work at the lowest quoted price in the respective segment irrespective of his**

quoted price, then the segment will be awarded to him. If L2 bidder refuses than the work will be awarded to next lowest bidder if he agrees to work at the lowest quoted price in the respective segment and so on.

- (iv) If no bidder has quoted in one or more segments, then the bidder who has been awarded the segment in which the quoted amount is minimum of all the segments will be given first preference and will have to work at the lowest quoted price of his from all the segments on his written acceptance, then after the bidder of the segment in which the quoted amount is 2<sup>nd</sup> lowest one will be given preference and will have to work at the lowest quoted price of his from all the segments on his written acceptance and so on.....
- (v) SSNNL reserves the right to allot more than 2 (two) segments to a qualified bidder after reviewing the capacity of such firm for carrying out the Internal audit assignments of more than two segments.

1.24 The whole process of tendering can be cancelled / modified / altered /redefined without giving any prior notice or information by the management of the Company.

1.25 The documents as per **Annexure - I** are to be attached with the technical bid for scrutiny of the proposal. Each firm has to invariably attach the proof in support of various eligibility criteria. Proposals without necessary documents will be rejected. However, management may call for required details/information if it deems appropriate to do so in the interest of the Company.

1.26 If any qualified bidder deny to work after allotment of work , then he will be debarred for 3 (Three) years to work with SSNNL .

1.27 The preliminary & technical bid documents must be submitted online as well as physically. If the same bid documents are submitted online only, but not physically, the bidder will be debarred for 1 (one) year.

1.28 **Price bid must be submitted online only.**

1.29 Chartered Accountant/Cost Accountant firms already engaged with the Nigam in the existing assignment of Internal audit or any other professional work may send the proposals for the assignment of Internal audit but they have to attach the letter giving the undertaking that on being selected as internal auditors, they will resign from Internal - audit /cost audit/ cost accounting or other assignment/from their present assignment of SSNNL. Proposal without such letter of undertaking will be considered as ineligible.

1.30 Those firms which are in continuous assignment of 5 years as on 31.03.2020 as pre auditor and/or internal auditor in SSNNL, will be considered as ineligible from applying for this assignment.

1.31 If the legal proceedings are under progress or criminal proceedings are instituted by any department/office of Government are under progress or matter regarding disciplinary actions are under progress by the ICAI/ICWAI in respect of any firm or the partners or proprietor or employee thereof, such firm will be considered as ineligible from applying for this assignment.

- 1.32 Further, firms or partners in respect of whom ICAI/ICWAI has taken penal actions or any department/office of government has initiated legal or criminal proceedings in past are considered ineligible from applying for this assignment.
- 1.33 For this assignment only those Chartered Accountant/Cost Accountant / Partnership firms will be considered which satisfy the minimum criteria mentioned in tender document.
- 1.34 In case of operational difficulties the management may take steps to remove such difficulties without materially altering the scope of work or terms and conditions which shall be binding to the respective firm.
- 1.35 The management reserves the right of awarding this assignment for one or more or all the segments forthwith at his discretion or it may not award the assignment at all or may postpone the award for a reasonable time with regard to one or more than one segments.
- 1.36 The contract can be terminated from either side, at any time after giving a one calendar month notice to the concerned without mentioning any reason.
- 1.37 The assignment will be for the period of one year on initial basis. However, it can be extended at the discretion of the SSNNL on evaluation of satisfactory performance of the internal audit firm for further 1 (one) year at the same price and tender conditions.
- 1.38 The Internal audit firm cannot assign / outsource / sublet the work entrusted, or sub contract it in any manner what so ever, or any portion of it, to any others Chartered Accountant/Cost Accountant firms/other individuals.
- 1.39 On awarding the assignment of particular Segment of Internal Audit, the Internal audit firm has to deposit Security Deposit of **Rs.25000/- or 10% of internal audit fee whichever is more** in form of FD / Bank Guarantee from Nationalized / Schedule bank as prescribed in EMD clause pledged in the name SSNNL, Gandhinagar for each segment within 10 days after issuance of work order.
- The FD / Bank Guarantee duly issued by the bank (duly notified by Finance department of Government of Gujarat) having the validity for the whole term of assignment plus six months. If more than one segment is awarded to a bidder, then he will have to deposit separate FD / Bank guarantee as stated above within 10 days after issuance of work order.
- The said Security Deposit shall be revoked after 6 months on satisfactory completion of given assignment.
- If the services of the firm is extended further for 1 (one) year, then the SD has to be further extended for one year.
- 1.40 The senior partner of Internal audit firm shall remain present in coordination / review meetings, and make presentations as and when called for and no additional fees/ expenditure shall be paid extra for that.
- 1.41 If the CA / Cost Accountant is an employee of the CA firm/Cost Accountant Firm then he must be associated with the firm as an employee for at least one year.

## 2.0 INVITATION



(A) Online Tenders are invited publicly by **Chief General Manager (Finance) SSNNL, Block No-12, 7<sup>th</sup> Floor, New Sachivalaya, Gandhinagar** from the eligible bidders registered from ICAI or ICWA for appointment of Internal audit firms at Sardar Sarovar Narmada Nigam Limited, Corporate Office, Gandhinagar and its field offices.

#### (B) GENERAL DESCRIPTION OF THE PROJECT

Sardar Sarovar Narmada Project was started in 1988. Sardar Sarovar Narmada Nigam Limited, Gandhinagar office connected with large and wide activities of Sardar Sarovar Narmada Project. Moreover, numbers of other projects are going on at Kevadia. It is prime goal of the State Government to complete all the projects in time-limit.

### 3.0 BRIEF DESCRIPTION OF THE WORK

Sardar Sarovar Narmada Nigam Limited has been incorporated under the provisions of companies Act, 1956. Main object of the Company is execution, operation and Maintenance of Sardar Sarovar Project. SSNNL is a wholly owned Govt. of Gujarat undertaking. There are presently 70 Divisions/other offices located at different places of Gujarat and actually carrying out works. Each office is working as independent payment and accounting centre. Internal audit is required to be conducted on quarterly basis for financial year 2020-21 in respect of each division/ other office assigned.

### 4.0 DOWNLOAD OF TENDER DOCUMENTS

The tender documents area available in electronic form on sale up to Date 09/06/2020 upto 18:00 hrs. from the website [www.ssnnl.nprocure.com](http://www.ssnnl.nprocure.com). Interested Bidders can view these tender documents online, but Bidders who are interested in bidding in these tenders can download tender documents up to Date 09/06/2020 up to 18:00 hrs. Only those Tenderers who wish to submit this tender, will have to pay the tender documents fees on the due date as specified in **Para 4, 5, and 6** of the tender notice.

Tender of only those Tenderers who have submitted their Tender Document Fees on the due date as specified in the Tender Notice will be opened. The tender documents in hard copy (Print Version) will not be available. Those Tenderer who wish to have the hard copy (Print Version) can download the tender document and take the print out of the same. The cost of the document will not be refunded under any circumstances.

### 5.0 LANGUAGE OF TENDER

Tender Documents shall be submitted in prescribed form in English only. All literature or correspondence in connection with Tender shall be made in English.

### 6.0 EARNEST MONEY DEPOSIT (EMD)

Earnest Money Deposit (EMD) for the work as mentioned below must reach through **Speed Post/Courier/ RPAD or by hand in person so as to reach in the office of the Deputy General**

**Manager (CPC), SSNNL, 6th Floor, Block No. 12, New Sachivalay Gandhinagar** on or within 7(Seven) days. (i.e. from date: to date: 10/06/2020 up to 16/06/2020 1800 hrs. in the office of the in the office the Deputy General Manager (CPC), SSNNL, 6th Floor, Block No. 12, New Sachivalay Complex, Gandhinagar as specified in the tender notice.

Sr.No	Name of work	EMD in Rs.	EMD shall be in favour of	Validity
1	Appointment of Chartered Accountant / Cost Accountant firms for Internal Audit of SSNNL And its Division office s/Other offices	9000	Sardar Sarovar Narmada Nigam Limited, Gandhinagar	180 days

**Tender without submission of Earnest Money Deposit shall be rejected as non-responsive. If during tender validity period, if the bidder withdraws his bid, the Earnest Money Deposit shall be forfeited and the bidder will be disqualified from bidding for further works in SSNNL for a period of 1 (one) year.**

- (A) The full amount of Earnest Money Deposit shall be in the form of Fixed Deposit Receipt or in form of Demand Draft (Banker's Cheque) or in form of Bank Guarantee from any Nationalized Bank or Bank mentioned below for the work or any of the banks decided by the Finance Department, Government of Gujarat from time to time.
- (a) Guarantees issued by following banks will be accepted as SD/EMD on permanent Basis.
1. All Nationalized Banks.
  - (b) Guarantees issued by following Banks will be accepted as SD/EMD for the period up to Date: 30/09/2020. The validity cutoff date in GR is with respect to date of issue of bank guarantee irrespective of the date of termination of the bank guarantee.
    1. Rajkot Nagrik Sahkari Bank Ltd.
    2. The Mehsana Urban Co-operative Bank Ltd.
    3. The Surat District Co Bank
    4. The Ahmedabad Mercantile CO-Operative Bank Ltd.
    5. Nutan Nagrik Sahkari Bank Ltd.
    6. The Kalupur Commercial Co-Operative Bank Ltd.
    7. Saurashtra Gramin Bank
    8. Baroda Gujarat Gramin Bank
    9. RBL Bank
    10. Axis Bank
    11. ICICI Bank
    12. HDFC Bank
    13. Kotak Mahindra Bank
    14. IndusInd Bank
    15. DCB Bank
- (B) (i) Cheque shall not be accepted.

(ii) The Earnest Money Deposit shall be submitted physically (as stated above) in the office of the **Deputy General Manager (CPC), SSNNL, 6<sup>th</sup> floor, Block No. 12, New Sachivalaya, Gandhinagar** along with Declaration Form, so as to reach by from Date: 10/06/2020 to Date: 16/06/2020 upto 18:00 hrs.

**(a) EMD in form of BG.**

**Validity of 180 days from the date of uploading of BG documents on n-Code.**

**(b) EMD in form of FDR.**

**Validity of 180 days from the date of uploading of FDR documents on n-Code.**

**(c) EMD in form of DD.**

**DD shall be payable in the name of Sardar Sarovar Narmada Nigam Limited, Gandhinagar & shall be valid upto maximum no of days as per Respective Bank Practice from the date of uploading of DD document on n-Code.**

The same may be extended by the tenderer for a further period of one hundred eighty (180) days, if required by SSNNL. **Tenders without submission of Earnest Money Deposit shall be rejected as non-responsive.**

If during Tender validity period, the tenderer withdraws his Tender, the Earnest Money Deposit shall be forfeited and the tenderer may be disqualified from tendering for further works.

(iii) The Earnest Money Deposit will be returned promptly to the unsuccessful tenderers except first three lowest tenderers. The Earnest Money Deposit will be returned to the first three lowest tenderers after first lowest tenderer furnishes Security Deposit for performance and duly enters into the contract.

(iv) **Within ten (10) days from the date of issuance of work order, the successful bidder shall have to furnish the required Security Deposit of Rs. 25000/- or 10% of internal audit fee whichever is more in accordance with the condition of the Contract and attend the office of the DGM (AUDIT), SSNNL, Gandhinagar for execution of the Contract documents.**

**If he fails to furnish the Security Deposit for performance or to execute the Contract for the work offered to him, his EMD shall be forfeited and the bidder will be disqualified from bidding for further works in SSNNL for a period of 1 (one) year.**

## **7.0 METHOD OF TENDERING**

1. If the Tender is uploaded by an individual, it shall be digitally signed by the individual.
2. If the Tender is uploaded by a proprietary firm, it shall be digitally signed by the proprietor.
3. If the Tender is uploaded by a limited company or a corporation, it shall be digitally signed by a duly authorized person holding the Power of Attorney for signing the Tender in which case a certified copy of the Power of Attorney shall accompany the Tender. Such limited company or

corporation may be required to furnish satisfactory evidence of its existence before the Contract is awarded. They shall also furnish Articles of Memorandum of Association.

4. If the Firm submitting the Bid is a Member of a Group of Companies (with a common name), necessary evidence as admissible as per Law shall be furnished at the time of online submission of Bid.
5. Each Bidder shall submit only one bid for the particular work. A Bidder who submits more than one bid in the particular work will be disqualified.
6. All witnesses and sureties shall be person of status and probity their full names, occupations and addresses when they fill the vendor Registration Form provided in the website [www.ssnnl.nprocure.com](http://www.ssnnl.nprocure.com)
7. In case at time of Tender uploading, if any of the above information has changed then the tenderer shall correct the same by making the modification in his personal profile.

## 8.0 ACCOMPANIMENTS TO TENDER

The Tenderer shall have to upload following documents which are digitally signed by Tenderer's Digital Certificate with his tender.

- (i) Scanned Copy of the Income Tax Return of last 3 years with copy of permanent account number (PAN CARD).
- (ii) Scanned Copy of GST number certificate from GST registering authority.
- (iii) Notarized Copy of audited annual accounts (Income & expenditure Account and Balance sheet) of last 3 (three) years should be submitted.
- (iv) Certificate of constitution as on 01.01.2020 or subsequent date issued by the Institute of Chartered Accountants of India or Cost Accountants of India till the date of submission of tender shall be submitted.
- (v) The list of staff pertaining to Audit and Assurance work along with Appointment letters, nature of work, qualification, latest salary slip.
- (vi) In support of turnover certificate, relevant page of audited annual account of auditee organization is to be attached in respect of completed financial year.
- (vii) Proof of Two functional branch office in Gujarat for a minimum period of 3 years (As a proof scan copy of firm card or ICAI/ICWAI institute certificate of last 3 (years i.e. 2017, 2018 & 2019)
- (viii) Scan copy of Partnership deed.
- (ix) Internal audit assignments of GOG or GOI or its undertaking, local bodies as well as one listed company in last 3 years (As a proof scan copy of appointment letter, audit year and audit report of one listed company in last 3 (three) years)
- (x) Scanned copy of Chartered Accountant/Cost Accountant Registration certificate
- (xi) Scanned copy of E.M.D. (in accordance with Clause No. 6.0) along with Account Payee Demand Draft for Tender Fee and its original shall also be submitted in physical form through Speed Post/Courier/RPAD or by hand in person shall reach in the office of the **Deputy General Manager(CPC),SSNNL, 6th floor, Block No. 12, New Sachivalaya, Gandhinagar** from Date 10/06/2020 to Date: 16/06/2020 **upto 18:00 hrs.**
- (xii) Scanned copy of Form-B, Form-I & II, Annexure - II, III, IV, V & VI and in physical form also in separate sealed cover through Speed Post / Courier / RPAD or by hand in person shall reach in

the office of the **Deputy General Manager(CPC), SSNNL, 6th floor, Block No. 12, New Sachivalaya, and Gandhinagar** from Date: 10/06/2020 to Date: 16/06/2020 up to 18:00 hrs.

- (xiii) Scanned copy of the notarized last 3 (three) completed financial years duly audited and certified by the Chartered Accountant or Chartered Accountant's Turn over Certificate.

## 9.0 SUBMISSION OF TENDER

- 9.1 The Tender must be submitted online duly filled in the entire Tender Document(Forms, Schedule, etc.), i.e. Technical bid and Price Bid available on website.
- 9.2 The tenderer shall fill the required details/data/information in the prescribed form of Tender document. The tenderer shall quote the rate of each item along with other details in Schedule-B of Tender documents.
- 9.3 Tender in offline mode "sealed envelope" will not be accepted.
- 9.4 If Tender Fees and Earnest Money Deposit is not received with the Tender as mentioned in Clause No. 6.0, Tender shall be rejected.
- 9.5 The Tender i.e. Technical Bid and Price Bid duly filled in shall be uploaded on **[www.ssnnl.nprocure.com](https://ssnnl.nprocure.com)** online upto Date: 09/06/2020 upto 18:00 hrs.
- 9.6 The employer at its discretion can extend the last date for submission of Tender by amending the Bid Document in which case all rights and obligations of the employer and Bidder will thereafter be subject to the last date as extended. The Bidder shall be responsible for extending the Validity of Tender Offer accordingly, failing which his Bid shall be rejected as non-responsive.
- 9.7 Telegraphic Tender will not be entertained.
- 9.8 Bidders will have to submit original F.D.R. /D.D. / (banker's cheque) / Bank Guarantee for Earnest Money Deposit and Tender Fee along with its Xerox copy in one sealed envelope other document and Demand Draft of in another envelope through Speed Post / Courier / RPAD or by hand in person shall reach in the office of the **Deputy General Manager(CPC), SSNNL, 6th floor, Block No. 12, New Sachivalaya, and Gandhinagar** from Date: 10/06/2020 to Date: 16/06/2020 up to 18:00 hrs.

## 10.0 OPENING OF TENDERS

The Designated Officer of SSNNL will open the E-tender on the date and time mentioned in the tender or on extended date in his office at the address specified in tender notice. The intending bidders, if they wish may participate in online tender opening process and view the result on **<https://ssnnl.nprocure.com>** To participate in online tender opening, bidder will have to log in with his user ID and password and click on "mark my attendance button" to view tender result. For more details, please refer "Vendor Training Manual."

### 10.1 OPENING OF TECHNICAL BID

The Designated officer of SSNNL will open Technical Bid of the qualified bidders in preliminary stage at the address specified in the Tender Notice. The evaluation of Technical Bid will be done as per tender documents.

## 10.2 OPENING OF PRICE BID

The Price Bid of ONLY qualified bidders in **technical bid** shall be opened as decided here after.

- (i) **The Designated Officer of SSNNL will open Price Bid on the date and time mentioned in the Tender or on extended date and take print out of total amount quoted in the Tender along with rate quoted for each part of Bid Schedule and the conditions if any put forth by the Bidder. The Bidder can see his Price Bid as well as other Bidders' entire Price Bid who have participated in the E-Tender. The Schedule-B will be accessible up to 24 hours from the date and time of Tender opening for security reasons. For future reference, Bidders are requested to save or take print out of the same data.**
- (ii) All Tenders will be opened online, irrespective of the presence of the Bidder.

## 11.0 STATING OF RATES

The amount of professional fees in each segment (Total 10 segments) in Schedule – B (Form-C) of Section-II must be submitted in figures only on the website. Amount in words will be automatically generated by system. The grand total in figures and the respective words will be automatically calculated by the Computer and displayed.

## 12.0 LATE AND DELAYED TENDER

In theory the system will not accept any Tender after the due date and time and hence in case of e-tenders there will be no late tenders. **In any case late Tenders / Delayed Tenders (i.e. Tender received after the specified date and time of receiving), their offers shall not be considered at all.**

## 13.0 TENDER OFFER VALIDITY PERIOD

- 1.0 The Tender offer for the work shall be valid for a period not less than One hundred Twenty **(120)** days from the last date of receipt of Tenders. The same may be extended by the Bidder for a further period of One hundred Twenty (120) days, if required by SSNNL. The tenderer shall not be allowed to withdraw or modify the offer on his own during this period. If any tenderer withdraws or make any modification or additions in the terms and conditions and tender validity period of his tender offer is not acceptable to the SSNNL, then the SSNNL shall without prejudice to any right or remedy, be at liberty to forfeit in full, the said Earnest Money Deposit absolutely.
- 2.0 In exceptional circumstances, the employer may solicit the Bidder's consent for an extension of the period of validity of the Tender offer by a period not exceeding **another 180 days or as per the requirement from SSNNL (i.e. beyond 240 days as mentioned in 1.0 above).**
- 3.0 The request and response there to shall be made in writing or by telex or telefax. If a Bidder accepts to extend the period of validity, the validity of Earnest Money Deposit (EMD) shall also be extended according to provision of Clause 7.0 of this Section-I. In case of refusal by Bidder for extension of validity period his Earnest Money Deposit (EMD) shall be returned. Any Bidder granting the request of extension of offer validity period will not be permitted to modify his /their Bid.

- 4.0 If any Bidder withdraws his offer during validity period / extended validity of Tender, the Tenderer shall be debarred for 3 (Three) years from tendering in Nigam contracts.

## 14.0 TENDER LIABLE TO BE INVALID

The Tender is liable to be considered invalid, especially, if the requirements as per instruction of Section - I above are not complied with before submitting the tender. Please read carefully the face sheet and General rules and Direction for the guidance of Contractors as per para-20.0 "General Rules and Directions" of this Section – I.

## 15.0 PAYMENTS

- a) For carrying out the said assignment, fees is payable for respective internal audit segment assigned to firm of chartered accountant for the whole term of assignment i.e. from 1.04.2020 to 31.03.2021. 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.
- b) Internal audit firm will have to submit the report in the prescribed format as mentioned in Form-A of Section-II (with its soft copy) within 15 days of completion of each quarter. The firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance, submission of reports, checklist, various annexures of internal audit report, Trial balance and other specified conditions of appointment order are not followed or adhered to.
- c) GST will be paid by the firm at the first instance as per applicable rates from time to time. Same will be reimbursed by the Company on submission of challans paid.
- d) No out of pocket/ T.A./D.A. will be paid for the assignment.
- e) The firm should quote the rates for the whole term of one year. However, it can be extended at the discretion of the SSNNL on evaluation of satisfactory performance of the firm for further 1 (one) year at the same price and tender conditions.
- f) All the applicable taxes will be deducted as TDS from the payments. However, the amount of GST shall be separately paid to the C.A. firm. The GST as applicable will be paid extra. The C.A. firm shall submit the proof of GST paid within the next quarter. No. other taxes shall be paid other than GST. unless otherwise specified in the assignment. The auditor and their personnel shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the fees of assignment.

## 16.0 PAGES TO BE DIGITALLY SIGNED BY THE CONTRACTOR

The contractor or his authorized representative shall digitally sign all Tender Documents.

## 17.0 EVALUATION OF TENDER

The work shall be allotted to the technically qualified bidder and who has quoted the lowest price in respective segment.



## Evaluation of Technical Bid:

### Selection Procedure: -

(A) Minimum eligibility criteria:-

Sr.	Minimum eligibility criteria	Proof to be enclosed
1.	The firm should have average minimum annual Turnover more than Rs. 1 Crore (One Crore) or more in last 3 years ended on 31st March 2019	Notarized last 3(three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant's <b>Turn Over Certificate for the year 2016-17, 2017-18 &amp; 2018-19.</b> (Average more than Rs. 1 crore is required of last 3 FY.)
2.	The firm should have been registered for a period of at least 20 Years.	Certificate of constitution as on 01.01. 2020 or subsequent date issued by the Institute of Chartered Accountants of India or Cost Accountants of India till the date of submission of tender shall be submitted.
3.	There must be atleast 7 CAs/CostA/C in the firm. Out of which minimum 5 CAs/CostA/C must be the partners of the firm	Copy of partnership deed certificated duly notarized.
4.	The firm must have undertaken audit assignment of at least 1 Listed Company in last 3 Years.	Appointment letter, its audit report, audited year.
5.	The firm should have at least 25 persons staff pertaining to audit and assurance work	The list of staff along with qualification certificate (B.Com or above, MBA) Appointment letters, Joining letters, latest salary slip to be provided.
6.	The firm should have handled at least 3(three) assignments of internal audit in respect of GOG or GOI or its undertaking, local bodies in last 3 financial years completed on 31.03.19[Only those GOG or GOI undertaking having turnover of Rs. 50crores and more will be considered.]	Appointment letters, nature of work (i.e. Internal audit). Further in support of turnover, relevant page of audited annual account of auditee organization is to be attached in respect of completed financial year.
7.	Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years.	Two branch office in Gujarat for a minimum period of 3 years(As a proof scan copy of firm card or ICAI/ICWAI institute certificate of last 3 years)



8.	If the CA / Cost Accountant is an employee of the CA firm/Cost Accountant Firm, then he must be associated with the firm as an employee for at least one year.	As a proof appointment letter with latest salary slip shall be provided.
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#### CONDITIONS-(MARKING CRITERIA):

The only firm which fulfill the above minimum eligibility criteria at Sr.No.1 to 8 above should apply and send bids with the relevant documents mentioned in the Sr.No. 1 to 8. Scrutiny of the firms will be carried out exactly mentioned above and on the basis of points as per details given below for various qualification criteria:-

Sr.No.	Minimum Eligibility criteria	Details	Marks	Maximum Marks
1	The Chartered Accountant/Cost Accountant firm should have minimum registration of 20 years of continuous practice.	Nos. of years' experience 20-25 Years 26-30Years Above 30 years	10 12 15	15
2	The firm should have at least 7 Chartered Accountants/cost Accountants in the firm out of which 5 Chartered Accountants/cost Accountants must be partners of the firm as on 01.01.2020 <b>Note: The copy of partnership deed of Registered firm should be duly Notarized otherwise no score will be given.</b>	Nos. of C.A. 7 CA/Cost Accounts With 5 partner. 10 CA/Cost Accounts with 5 partners  11 and above CA/ Cost Accountswith 5 partners and above	12  16  20	20
3	The firm should have at least 25 persons staff pertaining to Audit and Assurance	Nos. of Staff 25 to 30 31 to 40 41and above	12 16 20	20

Sr.No.	Minimum Eligibility criteria	Details	Marks	Maximum Marks
	<p>work.(Articled clerks will not be considered as staff)</p> <p>Alongwith the staff details, the following documents are mandatory to be submitted, otherwise no score will be given.</p> <p>1. qualification certificate (B.Com, MBA or above)</p> <p>2. Appointment letters</p> <p>Joining letters</p> <p>3. latest salary slip</p>			
4	<p>The Firm should have an average turn over more than Rs. 100 lacs in last 3 years ended on 31st March 2019.</p> <p>Note: <b>Copy of CA Certificate audited from another CA / CA firm submitted should beduly Notarized in original, otherwise no scorewill be given.</b></p>	<p>Average professional receipts for last 3 years</p> <p>Rs.&gt;100 lacs to 150 Lacs. 15</p> <p>Rs.151 lacs to 200 lacs 20</p> <p>Rs.201 lacs &amp; above 25</p>		25
5	<p>The Firm should have handled at least 3(Three) Internal audit assignments of GOG or GOI undertaking in last 3 financial years completed on 31.03.19. [Only those GOG or GOI or its undertaking, local bodies having turnover of Rs.50crores and more will be considered.]</p>	<p>No. of assignments</p> <p>Up to 3 Assignments plus 1 of listed company. 12</p> <p>4 to 6 Assignments plus 1 Of listed company. 16</p> <p>7 &amp; above Assignments plus 1 Of listed company. 20</p>		20

Sr.No.	Minimum Eligibility criteria	Details	Marks	Maximum Marks
	<p>Further the firm must have undertaken audit assignment of at least 1 Listed Company in last 3 Years.</p> <p><b>Proof as stated above in Eligibility criteria 4 &amp; 6 should be attached.</b></p>			

**NOTE: It is mandatory to achieve 60% score in each criteria listed at 1 to 5 above for his technical qualification otherwise he will be not technically qualified and his price bid will not be opened.**

1. Each Chartered Accountants firm who are applying for the said assignments has to attach the proof in support of various eligibility criteria as stated hereinabove.
2. **Price bid of only those bidders satisfying all the above mentioned minimum eligibility criteria and scoring minimum 60 marks out of 100 as per the point system given above will be opened. Tender of the bidder/firm scoring less than 60 marks will be consider as non-responsive and will be rejected.**
- 3 Each firm has to invariably attach the proof in support of various eligibility criteria. Proposals without necessary documents will be rejected in normal course. However, Nigam may call for required details/information if it deems appropriate to do so in the interest of the Company.
- 4.If the certificate as on 01.01.2020 is not possible to be made available, then certificate subsequent date issued by institute of chartered accountants of india or cost accountants of india till the date of submission of tender shall be submitted.
5. If it is found, at any later stage that Bidder has hidden any material detail or given false details as mentioned above, the Bidder shall be disqualified and his E.M.D. shall be forfeited and he will be debarred from bidding future Tenders of SSNNL for **three (3) years** from the date of receipt of Tender.

#### **PRICE BID EVALUATION**

- (a) **Bidders will be Pre-qualified based on the Technical evaluation as per tender documents. A list of pre-qualified Bidders shall be prepared. The PRICE BID of only pre-qualified Bidders in technical stage shall be opened and evaluated.**
- (b) **All the bidders who has scored 60 and more marks in technical stage will be declared as qualified bidders & will be eligible for opening of their price bid.**
- (c) **All the qualified bidders in the respective segment has to work at the lowest quoted price in the segment irrespective of his quoted price (if the segment is awarded to him). For the**

lowest price quoted by the bidder, an undertaking has to be submitted by the bidder in the Physical form as well as electronic form also.

(The specimen of undertaking is as per **Annexure-VI**).

- (d) **If more than one Bidder has quoted the same lowest amount in a particular segment, then the position of L1 bidder will be decided on the basis of highest Technical Score out of 100. And if the technical score happens to be same for 2 to 3 bidders, then the position of bidder will be decided considering the highest number of skilled Chartered Accountant / Cost accountant with his firm.**
- (e) **If the bidder is L1 in more than 2 (two) segments, then he will be given the preference to choose the Segments (Maximum 2 segments), then after L2 bidder, L3 bidder..... will be given chance for the remaining segments. If L2 bidder on his written acceptance that he will work at the lowest quoted price in the respective segment irrespective of his quoted price, then the segment will be awarded to him. If L2 bidder refuses then the work will be awarded to next lowest bidder if he agrees to work at the lowest quoted price in the respective segment and so on.**
- (f) **If no bidder has quoted in one or more segments, then the bidder who has been awarded the segment in which the quoted amount is minimum of all the segments will be given first preference and will have to work at the lowest quoted price of his from all the segments on his written acceptance, then after the bidder of the segment in which the quoted amount is 2<sup>nd</sup> lowest one will be given preference and will have to work at the lowest quoted price of his from all the segments on his written acceptance and so on..... .**
- (g) **SSNNL reserves the right to allot more than 2 (two) segments to a qualified bidder after reviewing the capacity of such firm for carrying out the internal audit assignments of more than two segments.**
- (h) **All the final qualified firms have to provide Internal Audit Staff in the respective Segments (Offices) as per their preference as per the availability. If they refuse to provide skilled Chartered Accountant / Cost accountant. then his Security Deposit will be forfeited.**
- (i) **SSNNL reserves the right to allocate the work of one or more segments among one or more qualified firms.**

## **18.0 SUCCESSFUL BIDDER**

A substantially evaluated responsive Tender is one, which confirms to all the terms, conditions and specifications of tender documents without material deviation or reservation. The material deviation or reservation is one,

- (a) Which affects in any substantial way the scope, quality or performance of the works.
- (b) Which limits in any substantial way inconsistent with tender documents, the Employer's 'right' or the Bidder's obligations to the contractor.
- (c) Whose rectification would affect unfairly the competitive position of other bidders presenting substantially responsive tender.

## 19.0 RIGHT OF REJECTION OF TENDERS

Those Tenders which do not have Digital Signature attached shall be rejected.

Tender without Earnest Money Deposit, will be treated as non-responsive and will be out rightly rejected.

The SSNNL reserves the rights to accept or reject any bid or to cancel the Bidding process and reject all Bids at any time prior to award of contract, without thereby incurring any liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders on the grounds of the SSNNL's action.

In addition to the above, the Tender will also be liable to be rejected out rightly if, the Bidder does not digitally sign. Also, SSNNL reserves the right to accept or reject any tender without assigning any reason.

## 20.0 GENERAL RULES AND DIRECTIONS

- (1) No receipt for any payment alleged to have been made by the Agency in regard to any matter relating to this tender or the contract shall be valid and binding on SSNNL unless it is signed by the Engineer-in-Charge.
- (2) Under no circumstances shall any Agency be entitled to claim enhanced rate for any item covered in this Contract.
- (3) The firm shall not be permitted to tender for the work in which his near relative is working in that Division or its sub-division as an Engineer of any category, Divisional Accountant, Store Keeper, Manager of Atithi/Vishram Gruha and in the Circle Office as a Superintending Engineer Controlling that division as on date when Tender is submitted.

**(Note:** By the term “near relative” it is meant wife, husband, parent, and grandparent)

- (4) The firm shall compulsorily furnish his latest address(es) including the latest address of his partners and place(s) of filing his/their income tax returns along with the tender (in the annexure form appended hereinafter). Any changes, if occur, in such address, during the tenure of contract, the latest address(es) shall invariably and forthwith be intimated by the Agency to the concerned Engineer-in-Charge.
- (5) Every Blank (fields) in the Tender document (Forms, Schedule, etc.) must be filled up by the Tenderer and shall be submitted online. Tender Forms which are not complete may be accepted online but will not be considered. Use of dash (-) is not permitted. Please write “not applicable” or “nil” as and where required by Tenderer.
- (6) Erasures and corrections:
  - (i) Persons tendering are informed that no erasures or alternations by them in the text of document downloaded from website will be allowed and such erasure and alterations will be disregarded. If there is any error in writing, tenderer can edit the same and correct it. Please refer to the Vendor Training Manual.
  - (ii) No correction, erasures and over writing will be allowed.
- (7) Filling of Tender shall be through on line mode on the website [www.ssnnl.nprocure.com](http://www.ssnnl.nprocure.com).

- (8) The contract will normally be made within 120 days from last date of receipt of Tenders.

## **21.0 REQUIREMENTS OF A BIDDER**

The agencies whose contracts have been terminated on account of non-performance / poor performance in SSNNL work and debarred Agencies will not be eligible for this Tender.

## **22.0 COMPETENCY OF TENDER**

Contract will be awarded to the technically qualified bidder and who has quoted the lowest price in respective segment. Before the award of the contract, any Bidder may be required to show that he has the necessary facilities, experience, ability and financial resources to perform the services in a satisfactory manner within the time stipulated.

## **23.0 CONFIDENTIALITY**

1. The Internal audit firm or their partners and the personnel or either of them shall not, disclose or pass on to any others, the proprietary or confidential information relating to the projects, the services, this contract, or the Company's business or operations without prior written consent of the Management.
2. All reports and other documents submitted by C.A. firm shall become and remain the property of the Company and the auditor shall, not later than upon termination or expiration of this contract deliver all such documents and reports to the Company together with a detailed inventory thereof. The auditor may retain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of the Company.
3. The Internal audit firm has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.

## **24.0 PENALTIES**

If any firm or the partner thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties, using or giving the details gathered during the audit assignment to other parties without permission of the Company, non-observation of instructions given by the Company, unauthorized retention of records of the Company, violating the terms and conditions of this assignment, unauthorized changes in the records of the Company, indulging in mala fide practices or any other cognizable offence or breach, firm will be punishable with any or all of the following consequences:-

- (i) Removal from the assignment of Internal audit with immediate effect/ from the date specified.
- (ii) Removal from any other assignment with immediate effect / from the date specified / given by the Company.

- (iii) Deduction of percentage of fees as may be determined by the management or recoverable from any due payments / bank guarantee.
- (iv) Ban from accepting the future assignment of the Company for the period specified.
- (v) Any other action deemed appropriate by the management.
- (vi) Penalty of Rs. 5000/- per bill will be levied to the auditing firm if
  - (A) the bill has been audited without approval of time limit / excess / extra items from the competent authority.
  - (B) the bill has been audited without agreement.
- (vii)** If deemed appropriate, in case delay in carrying out audit and submission of report within stipulated time limit, penalty at the rate of 1% per week of audit fee limited to 10% of audit fee may be levied.
- (viii) SSNNL reserve, its right to withdraw/ terminate the assignment in case of delay or not conducting the Audit as per the scope or for any other reason it deems appropriate in the interest of organization and assignment.

## **25.0 SECURITY DEPOSIT (S.D.)**

Successful bidder is required to deposit total amount of Security Deposit of **Rs.25000** /-or 10% of internal audit fee whichever is more for each segment in form of FD/Bank Guarantee from Nationalized/Schedule bank as prescribed in EMD clause. Validity of security deposit must not be less than 18 months and required to be renewed in case of extension of contract. The bidders whose bid is accepted (hereinafter called "Agency" which expression shall unless excluded by or repugnant to the context include his heirs, executors, administrators & assignees) shall pay.

- (a) Within 10 days from the date of issue of letter accepting his tender, security deposit of **Rs.25000/-** or 10% of internal audit fee whichever is more in form of FD/Bank Guarantee from Nationalized/Schedule bank as prescribed in EMD clause pledged in the name SSNNL, Gandhinagar for due performance of contract.
- (b) Earnest money paid will be adjusted against security deposit of successful tenderer.
- (c) Earnest Money/Security Deposit will not bear any interest.
- (d) If the services of the firm is extended further for 1 (one) year, than the SD has to be further extended for one year.

## **SECTION-II**

### **FORMS & ANNEXURES**

#### **1.0 GENERAL**

All information requested for in the down loaded forms should be furnished against the respective columns in the forms in electronic formats. If information is nil it should also be mentioned as nil or no such case. If any particular query is not applicable in case of the applicant, it should be stated as not applicable. However, the Tenderers / Bidders are cautioned that not giving complete information called for in the Tender Documents in the form required or not giving it in clear terms or making any change in the prescribed forms may result in the Bidder being summarily disqualified.

- 1.1 The Tenderer's/ Bidder's name shall appear on each page of the prescribed proforma.
- 1.2 References, information and certificates from the respective clients certifying suitability, technical know-how or capability of the Bidder shall be signed by that client, in full with his name underneath in block letter and designation in that organization.
- 1.3 No further information will be entertained after submission of Tender Document unless it is called for by the Nigam.
- 1.4 Any effort by a Tenderer / Bidder to influence the SSNNL in the process of examination, clarification, evaluation of Tender and in decision concerning qualification, may result in disqualifying the Bidder.
- 1.5 The successful pre-qualification made in the case of any Bidder for any other work of SSNNL will not be considered valid for the present work. The intending Tenderer / Bidder shall have to apply afresh to get qualified for these works unless otherwise specified in any particular Bid.
- 1.6 The intending Tenderer / Bidder who have already registered i.e., having got his/their Identification Number and register his/their digital signature with nprocure.com.
- 1.7 The Tenderer/ Bidder should upload the digitally signed scanned copies of supporting certificate, reports relating to all required PQ Criteria as per Section –I, the capability of the applicants in their original language along with certified translation of all relevant portion of the certificates/ reports in English duly attached with their Digital Signature. The Tenderers are required to upload digitally signed scanned copies along with their applications certificates obtained from the concerned authorities/ employers towards proof of having executed the works.



1.8 Minimum Qualifying Criteria –

- (a) Preliminary bid: Tender Fee, EMD, Registration Certificate and GST Number Certificate
- (b) Technical bid: as per marking criteria mentioned in Section- I, Clause-17
- (c) Price bid: as per criteria mentioned in Section –I, Clause-17
- (d) The work shall be allotted to the technically qualified bidder and who has quoted the lowest price in respective segment.

To,  
The DGM(CPC)  
SSNNL, Block No -12,  
6<sup>th</sup> floor, New Sachivalaya  
Gandhingar-382010

**Sub:**SUBMISSION OF TENDER APPLICATION FOR APPOINTMENT OF CHARTERED ACCOUNTANT /  
COST ACCOUNTANT FIRMS FOR INTERNAL AUDIT WORK OF SSNNL WORK BILLS.

SIR,

- 1.0 Having examined the details given in the invitation to Bidder for qualification and brief note, the condition of contract as well as Price bid and Nos of Corrigendum for the execution of above named service, we the undersigned, offer to provide service with the conditions of contract and quoted amount in accordance with the said conditions.
- 2.0 We hereby certify that all the statements made and information supplied in the enclosed forms and accompanying statements are true and correct.
- 3.0 We have furnished all information and details necessary for qualification and have no further pertinent information to supply.
- 4.0 We also authorize, SardarSarovar Narmada Nigam Limited to approach individuals, employers, firms and Corporation to verify our competency and general reputation.
- 5.0 We hereby apply for qualification of Providing Internal audit firm Services for SardarSarovarNarmada Nigam Limited, Corporate Office, Gandhinagar and its field offices.
- 6.0 We will provide required **Internal audit** firm as per contract.
- 7.0 We agree to abide for this Tender for a period of **120 days** from the last date of online submission of tender document. It shall remain binding upon us and may be accepted at any time before the expiration of that period.
- 8.0 We enclose here with fixed Deposit receipt / Deposit at call receipt / cross demand draft / Bank Guarantee amounting to **Rs.9000 /-**towards Earnest Money Deposit which is to be absolutely forfeited by SSNNL if we not Deposit the amount of Security Deposit specified in the clause of EMD.
- 9.0 We enclose DD no. .... in favour of SSNNL, Gandhinagar amounting to **Rs. 1062 /-**towards tender fees.

- 10.0 Unless and until a formal Agreement is prepared and executed this Tender, together with your written acceptance thereof, shall constitute a binding contract between us.
- 11.0 We submit the following certificates in support of our suitability, technical know-how and capability for having successfully completed the following contract.

Sr. No.	Contract	Client / owner
---------	----------	----------------

1.

2.

#### Enclosures

1.

2.

- 13.0 We understand that you are not bound to accept the lowest or any tender you may receive.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ (Year)

Signature \_\_\_\_\_ in the capacity of \_\_\_\_\_

Duly authorized to sign tender for and on behalf of \_\_\_\_\_.

#### (IN BLOCK CAPITALS)

Address

\_\_\_\_\_  
\_\_\_\_\_

Witness \_\_\_\_\_

\_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Occupation \_\_\_\_\_

**Encl:** Appendix.

Seal of Applicant

Date of submission

Signature of Applicant.

## Annexure-I

**Tenderer must submit following documents along with technical bid part without fail in physical as well as it should be uploaded also.**

Sr. No.	Description												
1.	Tender fee(DD)- Rs.1062/- in favor of SSNNL, Gandhinagar												
2.	EMD in form of (DD/FDR/BG) - Rs. 9000/- in favor of SSNNL, Gandhinagar												
3.	Registration Certificate of Internal audit firm from the Registration Authority <ul style="list-style-type: none"><li>• Chartered Accountant from ICAI</li><li>• Cost Accountant ICWAI</li></ul> <b>(NOTE: Firm’s registered office should be located in Gujarat only. If the registered office is not located in Gujarat, then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 YEARS)</b>  (Form card/Institutional certificate)												
4.	GST number certificate from GST registering authority.												
5.	Notarized last 3(three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant’s <b>Turn Over Certificate for the year 2016-17, 2017-18 &amp; 2018-19.</b> (Average more than Rs. 100 lacs is required of last 3 years.)												
6.	Copy of permanent account number (PAN) card & return of last 3 years.												
7.	If the certificate as on 01.01.2020 is not possible to be made available, then certificate subsequent date issued by institute of chartered accountants of india or cost accountants of india till the date of submission of tender shall be submitted.												
8.	Details of Proprietor/Partners & Paid CA employees as on 01.01.2020.												
9.	Details of Professional fees receipts. (Last three years) <table><tr><th>Year</th><th>Total receipt fees (in Rs.)</th><th>Net Profit (in Rs.)</th></tr><tr><td>2016-17</td><td></td><td></td></tr><tr><td>2017-18</td><td></td><td></td></tr><tr><td>2018-19</td><td></td><td></td></tr></table>	Year	Total receipt fees (in Rs.)	Net Profit (in Rs.)	2016-17			2017-18			2018-19		
Year	Total receipt fees (in Rs.)	Net Profit (in Rs.)											
2016-17													
2017-18													
2018-19													

10.	EPF & ESIC Registration Proof.
11.	The firm should have handled at least 3(three) assignments of <b>Internal audit</b> in respect of GOG or GOI or its undertaking, local bodies in last 3 financial years completed on 31.03.19 [Only those GOG or GOI undertaking having turnover of Rs. 50 crores and more will be considered]. The details of Appointment letters along with name of the agency, nature of work, period of appointment to be submitted. Further in support of turnover, relevant page of audited annual account of auditee organization is to be attached in respect of completed financial year.
12.	The firm must have undertaken audit assignment of at least 1 Listed Company in last 3 Years. Appointment letters along with name of the company and its audit report should be submitted.
13.	The list of staff pertaining to Audit and Assurance work (minimum 25 persons) along with Appointment letters, joining letters period of appointment, qualification (B. Com / MBA or above) and latest salary slip should be submitted.
14.	Annexure – II : Details of Organization structure of the bidder
15.	Annexure – III :Details of registration &GST number
16.	Annexure – IV : Declaration-I
17.	Annexure – V : Declaration-II
18.	Annexure – VI : Undertaking
19.	Scan copy of firm card or ICAI/ICWAI institute certificate of last 3 years
20.	Scan copy of Partnership deed or proprietorship

SIGNATURE OF BIDDER

## Annexure - II

### DETAILS OF ORGANIZATION STRUCTURE OF THE BIDDER

Tenderer is requested to submit following details with relevant documents without fail to pre-qualify for technical bid.

Sr.No.	Item	Details
01	Name and address of Tenderer/all Partners/Directors	
02	Phone No.	
	Fax No.	
	Mobile No.	
	E-Mail Address	
03	Name of concerned Person	
04	Whether Proprietorship/Partnership/Pvt. Ltd. Co., or any other	
05	Documentary Evidence for Sr.No.4/Establishment Certificate.	
06	Annual Turnover in Rs.	<div>Year                      Rs.</div> <div>2016-17</div> <div>2017-18</div> <div>2018-19</div>
07	Pan card No.  (Copy to be enclosed)	
08	P.F. Registration No.  (Copy to be enclosed)	
09	Service Tax Registration No.  (Copy to be enclosed)	
10	Registration with ICAI & ICWA Tender/Agency No.	

Sr.No.	Item	Details
11	No. of Chartered Accountant/ Cost Accountant on your pay roll as on today.	
12	Whether the applicant has been blacklisted or debarred by the Central/State government/Public sector/Undertaking/Municipal corporation/local bodies etc.	

**Signature of Bidder.....**



### **Annexure - III**

#### **DETAILS OF REGISTRATION & GST NUMBER:-**

- (1) Firm of Registration :
- (2) Letter No. :
- (3) Date of issue :
- (4) Name of issuing authority :
- (5) Last date of validity :
- (6) GST number :

**Note: Certificate of registration for Chartered Accountant / Cost Accountant from ICAI OR ICWAI should be invariably attached with the tender and scan copy as well as zerox copy of the same should be submitted physically with the tender. It should be valid as on date.**

**The details filled up are correct and true at my best of knowledge.**

SIGNATURE OF BIDDER

## **Annexure - IV**

### **Declaration-I**

I .....hereby solemnly declare that I have never been convicted in any criminal offence and I have never been convicted by a competent court for any criminal offence and sentenced to imprisonment. At present there is no criminal proceeding in any court of law against me. Now, secondly we are having good reputation in bank and we have never been black listed and defaulted by any organization or by any bank. We have clean record in police report and banks/ This letter is only for consideration.

(Yours faithfully)

## **Annexure – V**

### **Declaration-II**

**Name of bidder:**

- (i) I/We hereby declare that I/We have gone through the scope of the service to be provided and fully acquainted myself / ourselves with local situations regarding INTERNAL AUDIT firms and other factors pertaining to the service before submitting this tender.
- (ii) I/We hereby declare that I/We have read the Tender Documents published on website [www.ssnl.nprocure.com](http://www.ssnl.nprocure.com). and accordingly submitted online price Bid for the work of \_\_\_\_\_.
- (iii) I/We hereby declare that I/We have carefully studied the conditions of contract and specifications and other documents of this work and agree to execute the same accordingly.
- (iv) I/We hereby declare that my/our near relatives are not working in this division or in its sub-divisions as an Engineer of any category, Divisional Accountant, Store Keeper, Manager of Atithi / Vishram Gruha and in the Circle Office as a Superintending Engineer as on today.

Place

Date

Bidder's signature

Bidder/

## **Annexure - VI**

### **UNDERTAKING**

- 1.0 I /We undertake that I/We will provide the Internal audit firm at the lowest quoted amount in each segment allotted to me for the subject tender.
- 2.0 Further, I/We undertake that the modality mentioned in the tender for award of the tender is acceptable to me/us.
- 3.0 I/We undersigned hereby certify that all the information mentioned above is true and correct.
- 4.0 I/We undertake to resign as internal/pre auditors of the Society if we are assigned the said work.
- 5.0 Chartered Accountant / Cost Accountant firms already engaged with the Nigam in the existing assignment of Internal audit or any other professional work may send the proposals for the assignment of internal audit but they have to attach the letter giving the undertaking that on being selected as internal auditors, they will resign from Pre- audit / cost audit / cost accounting or other assignment / from their present assignment of SSNNL. Proposal without such letter of undertaking will be considered as ineligible.
- 6.0 Those firms which are in continuous assignment of 4 years or as on 31.03.2020 as pre auditor and/or internal auditor in SSNNL, will be considered as ineligible from applying for this assignment.
- 7.0 The decision / interpretation in all/any terms and conditions enumerated above and agreed upon by the Internal audit shall be final and binding on Internal auditors without demure and any further recourse to any litigation/arbitration.

I have read all the terms and conditions mentioned above and the same are acceptable and agreed by me / us.

DATE:

PLACE:

**Form-B****Technical Proposal Form****(to uploaded in n-code & to be filled up by the bidder)**

1. Name of Chartered Accountant/Cost Accountant Firm: - \_\_\_\_\_

2. Registered address of head office: - \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3. Addresses of Branch Offices (in Gujarat only): -

a.

b.

c.

4. ICAI/ICWAI Firm Registration No. \_\_\_\_\_

5. Date of registration of the Firm \_\_\_\_\_

6-A. Details of Chartered Accountants/Cost Accountants as partners or full time paid employees: -

Sr. No.	Name	Membership No.	Qualification	Designation/Status	Age	Date Of Joining firm

Max 20 rows to be provided in n-code statement

6- B. Details of Audit Staff: -

Sr.No.	Name	Designation	Qualification	Age	Date Of Joining firm

Max 50 rows to be provided in n-code statement

7. Total receipt of fees (as per audited Income & expenditure Account & Balance sheet attached):

-

Year	Receipt of fees (in Rs.)
2016--2017	
2017- 2018	
2018- 2019	

8. Experience of Internal audit/internal audit in Govt. undertaking (GOG or GOI or its undertaking, local bodies) whose turnover is Rs. 50 crore or more: -

No. of assignments on hand or handled in last 3 (three) financial years completed on 31.03.19

Name of entity	Location	Period of Appointment	Nature of work	Turnover of Auditee entity

Max 10 rows to be provided in n-code statement

(Please attach appointment letter in each case.)

Notes: -

(1)GOG or GOI undertaking means all Govt. dept., P.S.E., Boards, Nigam, Company, Society, Corporation, Local bodies etc. of Government of Gujarat and Government of India excluding units under Co-operative sector & Banking and Insurance Company.

(2)Assignments of the organizations w.r.t. Internal audit of GOG or GOI undertaking (point no.8) whose turnover is Rs. 50 crore or more in respect of each completed year ended will be considered.

- (3) Turnover (Point no. 8 above) will be in respect of the completed year of assignment as on 31.03.19. Turnover of the auditee organization must be evidenced by the photocopies of the relevant pages of audited annual account of the organization. While in respect of F.Y.2019-20, if annual account of auditee organization is not ready. Certificate of the auditee organization regarding turnover for period from 1.04.2019 to 31.03.2020 is to be attached.
- (4) Audit assignment means Internal audit assignment only. Same will not include Internal, statutory audit or any other audit or investigation, tax audit under the income tax Act and GST audit under GST Act.
- (5) In case of absorbed/merged or converted firm, date of establishment of such firm applying would be date of such absorption/merge/conversion as mentioned. If the certificate as on 01.01.2020 is not possible to be made available, then certificate subsequent date issued by institute of chartered accountants of india or cost accountants of india till the date of submission of tender shall be submitted.
- (6) Articled clerks or Audit clerks will not be considered as staff employed by the Firm.
- (7) Each appointment order will be considered as separate and single assignment. In respect of assignment of independent district level/regional/Field/branch organization e.g. DRDA, turnover of respective district/regional/Field/branch/organization will be considered. Accordingly, copies of the relevant pages of accounts of such district/regional/Field/branch/organization will be required to be attached as evidence of turn over. Alternatively, certificate signed by the competent authority of such office mentioning the turnover will be considered as proof of evidence in respect turnover mentioned at point no. (8) above.

#### **Certificate**

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

Date:

Signature:

Name & Designation:

Seal of office:

**Form - C**

**(Schedule-B)**

**Financial Proposal form**

Sr. No.	Segment No.	Amount of Fees for the period from 1-4-2020 to 31-3-2021 (for one year)	
		Rupees in figures	Rs. In words
1	Segment No. 1		
2	Segment No. 2		
3	Segment No. 3		
4	Segment No. 4		
5	Segment No. 5		
6	Segment No. 6		
7	Segment No. 7		
8	Segment No. 8		
9	Segment No. 9		
10	Segment No. 10		
	Total		

Notes: -

- (1) Internal audit Segment-1 to 10 will be as defined in Point no. 19 of Tender Notice Page no.- M9
- (2) Lump sum fees mentioned above are inclusive of all the cost (out of pocket expenses & transportation charges). No escalation of fees will be given during assignment period.
- (3) In case, the assignment period is reduced or extended, the eligible payment shall be computed proportionately on monthly basis.
- (4) Fees quoted above are exclusive of GST will be paid extra applicable rate apply for one or for more than one segment. However, firm has to mention the fee in the above format separately for each segment applied for.



- (5) Firm may apply for one or for more than one segment. However, firm has to mention the fees in the above format separately for each segment applied for.
- (6) Firm will be required to carry out Internal audit assignment of any newly open division/other office, if any, during the term of assignment in their respective segment without any additional Fees. Further, lump sum fees agreed upon for particular segment will not be reduced in case of closure/discontinuation of any division/other office during the term of assignment.

Date:                      Sign:

Name of firm / Firm Partner/ Proprietor:

Seal of Office:

**Note: - This Schedule-B it is to be submitted online only on n-code.**

Note: Every blank (fields) in the tender documents (Forms, schedules, etc.,) must be filled by the Tenderer / Bidder and submitted online. Tender forms shall be completed in all respects. On line user of dash (-) is not permitted. Please write "Not applicable" or "Nil" as and where required by Tenderer/ Bidder.

**FORM – I**

**Details of tender fee and EMD**

(1) Details of Tender Fee

(i) D / D No. :

(ii) Date :

(iii) Name of Bank :

(2) EMD details

Total EMD Amount Rs.

(A) D.D. Details (In favour of SSNNL, Gandhinagar only)

No.	Date	Bank Name	Amount Rs. In lac.

(B) FDR Details (In favour of SSNNL, Gandhinagar only)

FDR No.	Date	Bank Name	Amount Rs. In lac	Validity period

(C) Details of Bank Guarantee (In favour of SSNNL, Gandhinagar only)

Bank Guarantee No.	Date	Bank Name	Amount Rs. In lac	Valid up to

Note: Please see relevant Clause for validity period.

SIGNATURE OF BIDDER

## Form-II

### Form of Bank Guarantee (Earnest Money Deposit)

Whereas M/s. .... (hereunder called the Tenderer) is desirous and prepared to tender for work in accordance with terms and conditions of Tender No. / ..... date - ..... And whereas We, ..... Bank, agree to give the Tenderer a Guarantee for the Earnest Money Deposit.

1. Therefore, we here by affirm that we are Guarantors on behalf of the Tenderer upto a total of Rupees ..... (i.e. Rs. .... ) and we undertake to pay the SSNNL, Gandhinagar upon his first written demand and without demur, without delay and without necessity of previous notice of individual or administrative procedure and without necessity to prove the bank the defects or short coming or debit of the contractor any sum within the limit of Rupees .....
2. We further agree that the guarantee here in contained shall remain in full and effect during the period that would be taken for the acceptance of tender. However, unless a demand or claim under this guarantee is made only in writing on or before the ..... We shall be discharged from all liabilities under the guarantee there after.
3. We undertake not to revoke the guarantee during its currency except with the previous consent of the SSNNL, Gandhinagar in writing.
4. We lastly undertake not to revoke the guarantee for any change in constitution of the Tenderer or the Bank.

Signature and Seal of Guarantor

Date :

Bank :

Address:

## **Form-A**

### **FORMAT FOR INTERNAL AUDIT REPORT:-** **(For reference only)**

Internal Audit Report on the accounts on (Office Name  
).....(Office A/C 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 regarding.**

- 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) Losses 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 Chartered Accountant

The following annexures have to be submitted quarterly by Internal Audit firm in 2 copies. i.e 1 copy to Division office & 1 copy to CGM(Fin.)

**Internal Audit Check list:-**

Sr. No.	Audit Item	Scope/Audit Method	Remarks
<b>1.0</b>	<b>CASH BOOK/Bank Book</b>		
1.1	Certificate regarding Cashbook folio		
1.2	Is opening balance in each month carried forward correctly?	100%	
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	Whether correct heads of accounts have been shown for all entries made in the cashbook.	100%	
1.7	Checking of cash book totals	100%	
1.8	Whether cashbook is closed day to day?	100%	
1.9	Whether cashbook is checked and signed by Cashier and Divisional Accountant?	100%	
1.10	Whether all entries made in cash Book are attested by the Disbursing officer?	100%	
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?	100%	
1.12	Whether cash has been verified by the disbursing officer at the end of month and recorded result of checking in cashbook?	100%	
1.13	Cash on hand on a day of verification by the Auditor. (Give details in <b><i>Annexure "1"</i></b> attached herewith)	At least 3 times in a year.	

1.14	Whether required security is taken from the person handling the cash.	100%	
1.15	Whether required arrangement for safe custody of cash is made?	100%	
1.16	Whether all payments of contractor/ supplier have been directly credited into their bank account?	100%	
1.17	Whether all staff payments have been directly credited into their bank account?	100%	
1.17(A)	Whether paybill of staff prepared as per sanctioned post?( if no give detail)	Yes OR No	
1.18	Whether permission of fund branch has been obtained for opening of new Bank Account by Divisions/Sub Division Office? if yes another Approval Letter No.----- ----and Date-----		
1.19	Fund transfer, income and deposits/other receipts received details of delayed in form of DD/cheques etc. beyond 7 days.	100%	
1.20	In case of payment made through RTGS, whether proper record of letter issued to Bank requesting RTGS, cheque. Issued and intimation / acknowledgement of RTGS made are kept / maintained?	100%	
1.21	Whether Income / other receipts are transferred to Nigam Head Office on exceeding of such balance beyond Rs. 50,000/- or at least once in month?	100%	
1.22	Whether any Bank charges are charged by the Bank? If yes provide details.	100%	
1.23	Outstanding Bank Balance is unutilized/without corresponding claims /bills, then provide the details.	100%	
1.24	Cases of delay where the income collected by the sub division office is not deposited to Bank Account of Division?(More. 3 days)	100%	
1.25	Details of unutilized LAQ balance is lying with sub division office.	100%	
1.26	Whether inter division transfer of fund between two or more Division Offices is evidenced/authorized? Whether same has been properly accounted in the books or not? With acknowledgement of transferred division.	100%	
1.27	Whether Bank Balance of Sub Division office is properly reflected in the Books of Division Office?	100%	

<b>2.0</b>	<b>BANK RECONCILIATION</b>		
2.1	List out the bank accounts of Division / Sub division office with number and name of bank attach the copy of each bank reconciliation statement at end of each audit period.	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? give account wise details.	100%	
2.4	Whether all awaiting adjustment has been accounted for in the next month?	100%	
2.5	Whether cheques issued but not presented for more than 6 months are reversed?		
<b>3.0</b>	<b>IMPREST &amp; TEMPORARY ADVANCE</b>		
3.1	Whether amounts of imprest given to subordinate officers have adjusted correctly& in timely manner (Give details in& <b>Annexure-"2"</b> attached herewith)	100%	
3.2	Whether any imprest amount is given in cash to subordinate officer? If so, give details with amount.	100%	
3.3	Whether any temporary / permanent advance is given to subordinate officers? (Give details in <b>Annexure-"3"</b> attached herewith)	100%	
3.4	Whether advance given is immediately utilized by subordinate officers? If not, how he keeps balance amount of advance? for how many days.	100%	
3.5	Is there any misuse of cash by any subordinate officer found in advance?	100%	
3.6	Test check imprest/advance account of subordinate officers and state whether the same are kept according to accounting requirements? Report the unutilized amount.	100%	
3.7	Is there any expenditure incurred from imprest/advance found abnormally high? If so give details.	100%	
3.8	Whether imprest given to SE/CE/other office/officer is authorized by office order of the competent authority?	100%	
<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 the Cash and Bank Balance is reflected in form with cash / Bank Book & Balance of same in Tally accounts?		
4.4	Whether registers in form No.70 & 79 are maintained for MPW Advance and Deposits Balance and transactions shown in such register tally with the statements of Form No. 70 & 79 submitted with Monthly Accounts.?		
4.5	Transactions reflected in Form No. 80, 74,70,79,76,77-A,76-D,76-C,51-A,52,53, 76-E, LAQ Account tally with the Bank Book/TEO register / other registers/Ledger ?whether such transactions tally with those entered/ maintained in tally accounts.	100%	
4.6	Whether Bank reconciliation, Bank statement of each bank account of Division/Sub Division Office has been submitted with monthly account for each month?	100%	
4.7	Whether Imprest /Temporary Advance/Permanent Advance has been properly included as part of Opening and Closing Cash / Bank Balance?	100%	
4.8	Whether monthly account is prepared as per accounting practice and need?	100%	
<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%	
5.2	Whether all registers have been prepared correctly and tally with the accounts?	100%	
5.3	Whether all registers have been signed by the disbursing officer?	100%	
5.4	Whether disbursing officer has reviewed the deposits lying with him for period more than 3 years?	100%	
5.5	Whether register of FDR/BG/ Govt. Securities is maintained properly?	100%	



5.6	Whether such securities are kept in safe custody? Whether same are confirmed by secret letter?	100%	
5.7	Whether timely action is taken for renewal of such securities?	100%	
5.8	List out cases where timely action for renewal has not been taken.	100%	
5.9	List out cases where the securities are lapsed due to non renewal of securities timely.	100%	
5.10	Whether fixed assets register (Dead Stock) is maintained as per requirement?	100%	
5.11	Whether all receipt and issue are correctly posted?	100%	
5.12	Whether required check has been exercised by the officer in-charge of office?	100%	
5.13	Whether all CSS bills to the responding Division/circle have been raised?	100%	
5.14	Whether proper attention is given for clearance of CSS bills raised?	100%	
5.15	Whether register of advances to the contractor/suppliers is correctly maintained and tally with form 80?	100%	
5.16	Whether proper attention is given for clearance of such advance?	100%	
6.17	Whether register of works (Scheme expenditure) has been maintained by the drawing officer based on work abstracts sent by the disbursing officer?	100%	
5.18	Whether it gives correct picture of component wise total expenditure of the scheme?	100%	
5.19	Whether trial balance of tally account has been drawn for each month and same reflect all the transactions entered?	100%	
5.20	Whether contractors ledger has been maintained or not? & is it updated up to Audit Period.	100%	
5.21	Whether proper format of vouchers (receipt voucher, payment voucher, and journal voucher) has been used by the Division Office?	100%	
<b>6.0</b>	<b>DEDUCTION/ REMITTANCE</b>		
6.1	Whether due deductions have been made against advance given to employees?	100%	

6.2	Whether interest has been correctly calculated and deducted for interest bearing advances to the employees?	100%	
6.3	Details of TDS deducted from the head salary /Rent/Payment to Contractor(s)/ Sub-Contractor(s)/payment 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 and 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/TDNS NO. FOR VAT TDS/Service Tax registration No.?	100%	
6.7	Date of filing TDS return by Division office. Give details in <b>Annexure-"7"</b> attached herewith.	100%	
6.8	Whether disbursing officer has issued TDS certificate in time?	100%	
6.9	Whether Income Tax TDS/Service Tax is paid as E - Payment only?(If no, provide details)	100%	
6.10	Whether TDS under VAT has been deducted properly. & paid within due time to Government Treasury? Whether form No. 702 has been obtained from Government Treasury.	100%	
6.11	Whether form No. 703 & 704 are filled in & issued within due time ?	100%	
6.12	Whether Annual return of VAT has been filed within in due date?	100%	
6.13	Whether Labour welfare cess has been deducted properly as per the tender clause, where ever came is provided in the Tender? Whether computation of labour welfare cess has been made correctly made in case where it is required by the Nigam instead of contractors?	100%	
6.14	Whether Labour welfare cess has been paid in Government Treasury in timely manner?	100%	

6.15	Whether <u>undisputed tax/cess/duty etc.</u> is to be redrafted not kept unpaid with the office?	100%	
6.16	Whether form No. 16 is issued as per rule in timely manner?	100%	
6.17	In case of royalty deducted, if same is not required to be deposited with Government treasury, whether same has been credited to income A/c?	100%	
6.18	Whether return of service tax is filed in? If yes, whether same has been filed in timely manner?(Provide the details of defaults)	100%	
6.19	Whether service tax has been deducted/paid as per applicable rate as per provisions of service tax Act and/or rule?(Provide the details of defaults)	100%	
6.20	Whether service tax payment is done through E payment only? (Provide the details of defaults)	100%	
<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?	100%	
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 circle to circle or division to division?	100%	
7.4	If so, approval is given by H.O. for such transfer?	100%	
7.5	Give month wise recoveries/income received by the disbursing officer and remittance made to H.O. Give details in <b>Annexure-"9"</b> attached herewith.	100%	
7.6	Whether any recovery/income has been utilized by the disbursing officer?	100%	
<b>8.0</b>	<b>FUND/ GRANT INVESTED IN TERM DEPOSIT</b>	100%	
8.1	Whether any grant/ fund is invested in term deposit with any bank / Auto Swap A/c. Give details	100%	
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. In case of 100% share capital owned Government	100%	

	Company; No deduction from the interest income is permissible. <u>Copy of authority</u> attached		
8.4(a)	Whether TDS certificate is received for deduction made from interest paid?	100%	
(b)	Whether accounting entry for TDS receivable has been passed in books of Account.		
<b>9.0</b>	<b>SCHEME AUDIT</b>		
9.1	Nos. of scheme for which administrative approval is given by EE/SE/CE/Head office for the scheme of Division during period of Audit.	100%	
9.2	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%	
9.3	Whether any estimates has been sanctioned by splitting of work?	100%	
9.4	Is expenditure of any scheme exceeds the limit which requires revised administrative/Technical approval?	100%	
9.5	If so, division has taken action to get revised administrative /Technical approval?	100%	
9.6	Whether any scheme is taken up for execution for which there is no financial allocation during the year?	100%	
9.7	Is there justification for excess expenditure?	100%	
9.8	Any delayed payment charges in Electricity bills of RWSS are paid to the Electricity Co.? (If so give details).In case of pumping stations.	100%	
9.9	Whether replaced parts/ materials have been accounted for in scrapped accounts?	100%	
9.10	Schemes taken up as deposit work have been administratively approved by the concerned department?	100%	
9.11	Whether Division/Circle has received full deposit for execution of such schemes?	100%	
9.12	Is there any deposit work, which is taken up without receipt of deposit from the concerned department?	100%	

9.13	Verify whether correct scheme wise classification including the minor head wise code for the work carried on by the division has been used? Whether same has been mentioned on all the bills / vouchers?	100%	
9.14	In case of difficulties regarding single expenditure falling under more than one scheme, whether same has been segregated methodically and scientifically as determined by the Division?	100%	
9.15	Whether up to date record/subsidiary register for such scheme wise expenditure has been maintained as prescribed by the circular of Nigam?	100%	
9.16	Submit the correct information of scheme wise expenditure during the reporting period.	100%	
9.17	Whether land payment made for work falling under particular scheme is booked under the relevant Minor head of scheme?	100%	
9. 18	Whether receipts & recoveries (including the income) have not been booked under any of the Scheme? If yes, provide details.	100%	
9.19	Whether the periodic scheme wise expenditure statement submitted to H.O./C.E./S.E./ Office tally with the records/register/ledgers?	100%	
9.20	Whether the claim submitted under each scheme is based upon the actual bill / voucher paid for the particular work, land, services/other payment?	100%	
9.21	Please verify and ensure that repayment of deposit taken for the work falling under scheme has not been treated as expenditure? If yes, provide the details of such instances.	100%	
<b>10.0</b>	<b><u>LAQ PAYMENT</u></b>		
10.1	Whether proper and timely demand for fund has been made for LAW cases by Division office for each award?	100%	
10.2	Whether such payment once received by the division Office, is promptly transferred to Sub Division Office?	100%	
10.3	Proper evidence s/documents for such payment have been maintained?	100%	
10.4	Whether part payment made earlier has been adjusted while making final payment?	100%	

10.5	Whether all applicable registers/records have been maintain at Sub Division / Division level?	100%	
10.6	Whether full / part amount deposited with the court towards LAQ cases has been accounted for as “Deposit with courts” instead of debiting the same directly to the Land Account?	100%	
10.7	Whether the “Deposit with courts” account is adjusted to “Land account” on final outcome of court cases?	100%	
10.8	Whether proper case wise / village wise/Survey No. wise/Award wise details of each land holder has been maintained?	100%	
10.9	Whether breakup of undisbursed LAQ amount (case wise / village wise / Survey No. wise/Award wise) maintained or not?	100%	
10.10	Whether Land acquired is transferred in the Name of Nigam in the revenue records? Whether details of same have been maintained separately & properly?	100%	
10.11	Whether proper accounting classification of Land payment is followed? If not, provide details.	100%	
10.12	Whether the accounts & details of LAQ payments are obtained from sub division for each month an incorporated in the accounts of Division?	100%	
<b>11.0</b>	<b>TENDERS</b>		
11.1	Nos of tender invited by division / circle / zone for schemes of District.	100%	
11.2	Works for which tenders invited are administratively approved & Technically sanctioned.	100%	
11.3	Whether financial allocation is available for such works?	100%	
11.4	Whether the competent authority has approved DTPs before inviting tender?	100%	
11.5	Whether public tender notice has been published in daily newspapers are required under rules?	100%	
11.6	Whether approval is taken from competent authority for publishing tender notices?	100%	
11.7	Whether the competent officer has approved excess over estimate?	100%	
11.8	Is there any case of tender not finalized within the validity period?	100%	

11.9	If so, is there any excess amount is acceptance of other than lowest or re-invitation?	100%	
11.10	Whether any work is awarded without inviting tenders publically? (except gram panchayat)	100%	
<b>12.0</b>	<b>CHECKING OF R.A. / FINAL BILLS</b>		
12.1	Whether Quantity taken in RA Final bills is as per the measurement book?	100%	
12.2	Whether measurements recorded are as per prevailing powers for taking of measurements?	100%	
12.3	Whether authorized officer has checked measurements as per rules?	100%	
12.4	Whether rates adopted in the bill are as per contract agreement?	100%	
12.5	In case of part rate / reduced rate, whether competent officer has approved the same?	100%	
12.6	Whether any excess quantity / extra items has been executed? If so, approval of excess / extra item has been taken from competent officer?		
12.7	For excess quantity/extra item, whether rate has been adopted as per condition of contract?	100%	
12.8	In absence of approval of competent authority, any payment towards excess quantity/extra item has been made?	100%	
12.9	Whether price adjustment under price variation clause is correctly made? (If price variation clause is provided in the contract).	100%	
12.10	Whether calculation and total of bill is correct?	100%	
12.11	Whether the progress of work is as per condition of the contract?	100%	
12.12	If there is delay, time extension has been sanctioned by the competent authority?	100%	
12.13	If not, liquidated damages as per the contract conditions has been recovered from the bill?	100%	
12.14	If any advance given by debiting to scheme, recovery for the same is effected from the bill as per contract conditions.	100%	
12.15	Whether any interest is recoverable on such advance? If so, interest is correctly calculated and recovered?	100%	

12.16	Recovery of performance security/ retention money/ defect liability period has been made as per contract conditions.	100%	
12.17	Recovery of statutory deductions has been made correctly.	100%	
12.18	Whether bill is passed correctly?	100%	
12.19	Whether passed bills (in two copies) have been sent to paying authority timely?	100%	
12.20	Whether paying authority has returned are passed bill giving voucher No. to the passing authority?	100%	
12.21	Whether passing authority has maintained monthly paid vouchers file properly?	100%	
12.22	Whether certificate of test checking of work has been obtained and recorded in the bill?	100%	
12.23	Whether measurement of work is made promptly? Bill is prepared from same immediately?	100%	
<b>13.0</b>	<b>STOCK/ MATERIALS SITE ACCOUNTS</b>		
13.1	Give details of purchased made on Rate contract fixed by Nigam in <i>Annexure – "11"</i> attached herewith.	100%	
13.2	Whether payment is made for material purchased as per condition of rate contract fixed by Nigam?	100%	
13.3	Whether price adjustment under price variation clause is correctly made? (If price variation clause is provided in the rate contract).	100%	
<b>13.4</b>	Give details of purchase made locally (Other than Rate contract) in <i>Annexure – "12"</i> attached herewith.	100%	
<b>13.5</b>	Whether the said material is purchased by observing prescribed procedure?	100%	
<b>13.6</b>	Whether any purchase is made by splitting of the requirement?	100%	
<b>13.7</b>	Whether any purchase is made from other than Rate contract holder? If so, compare the rate of RC and purchase rate.	100%	
<b>13.8</b>	Whether all material purchased during the month have been entered into respective account register? (I.e. stock account, Material at site account).	100%	
<b>13.9</b>	Whether issue of material made during the month has been correctly posted in the respective register?	100%	



13.10	Whether monthly returns of stock and material at site account has been received in Division office timely?	100%	
13.11	Whether accounts of adjustment have been prepared at division level?	100%	
13.12	Whether all J.E. of adjustment have been correctly prepared and accounted for?	100%	
13.13	Whether periodical physical verification has been carried out by authorized officer? (Give details in <b><i>Annexure-"13"</i></b> attached herewith	100%	
13.14	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%	
13.15	Whether any short/surplus material found during the physical verification by auditor?	100%	
14.0	WATER CHARGES (To be check at Division/Sub Division Level)		
14.1	Whether register/Licence fees has been recovered from the party? Whether same has been accounted for or not? Total production/ drawl of water from the water supplied in canal.	100%	
14.2	Total distribution of the water to the beneficiaries.	100%	
14.3	Total loss of water in transmission.	100%	
14.4	Whether bills demand letters have been raised to all beneficiaries considering quantity of water supplied at the rates prescribed?	100%	
14.5	Whether recovery received from the beneficiaries is properly accounted for?	100%	
14.6	Status of outstanding recovery at the end of each month? category wise	100%	
14.7	Whether field officers have made full efforts for getting recovery?	100%	
14.8	Whether Deposit for water supply is received and same is accounted for?	100%	
15.0	<b><u>RECEIPT:</u></b> Verify Preparation Of Water Bills randomly at least 25% of all bill Range & report observation whether bills are prepared as per Bill preparation guide line. All other charges like penalty licence fee is charged and recovered or not	100%	

16.0	<b><u>Electricity:</u></b> Verify Preparation of Electricity Bills & report observation whether bills are prepared as per Bill preparation guide lines.	100%	
17.0	Verify other receipts of opine that all claims for (I) Sale of Water (ii) Sale of power (iii) Interest by Banks. (iv) Entry fee, tender fee, testing charges, lease rent, Quarter Rent, Guest House Income, Supervision charges, Annuity charges, penalty on late payment of water bills/power bills Processing charges etc. individually. On raising the claim and recover effected thereon. (v) Other charges like right of way, liquidated damages, forfeiture of earnest money deposit/ security deposit to be assessed appropriately. (vi) Sale of land is appropriately authorized and money received in time.	100%	
<b>18.0</b>	<b>VEHICLES</b>		
<b>18.1</b>	No. of Vehicles of owned by Division.		
<b>18.2</b>	Whether fuel purchased has been entered in the log book of departmental vehicles.	100%	
<b>18.3</b>	Whether log book has been maintained with all required details like, total fuel purchase during the month, total km. traveled, average of vehicle?	100%	
<b>18.4</b>	No. of vehicles hired by the department.		
<b>18.5</b>	For hired vehicles required approval from the zonal Chief Engineer has been obtained?	100%	
<b>18.6</b>	Whether hired vehicle is utilized fully & properly	100%	
<b>19.0</b>	<b>CHECKING OF ACCOUNTING PROFORMA/ INFORMATION REQUIRED FOR FILLING INCOME TAX RETURNS.</b>		
<b>19.1</b>	Checking of depreciation statement.	100%	
<b>19.2</b>	Checking of all accounting proforma/ information prepared by the disbursing officer.	100%	
<b>20.0</b>	<b>LEGAL/ ARBITRATION CASES</b>		
<b>20.1</b>	Whether division has initiated legal action against defaulting contractor/ suppliers?	100%	

20.2	Review ongoing legal/ arbitration cases and report, if any special attention is required to give by H.O.	100%	
<b>21.0</b>	<b>PENDING OF AG INSPECTION PARAS</b>		
21.1	Up to what period Inspection has been carried out by the A.G.	100%	
21.2	Nos. of paras outstanding	100%	
21.3	Whether disbursing officer has properly complied the paras?		
22.0	<b><u>General Points</u></b>		
22.1	Whether all the office orders have been issued as per the powers delegated by Delegation of Powers?	100%	
22.2	Whether fixed Assets have been verified during the year?	100%	
22.3	Status of pending Internal Audit /C&AG Audit Para	100%	
22.4	Status of pending proposals of Excess/Extra items	100%	
22.5	Whether Balance confirmation as on 30 <sup>th</sup> September and as on 31 <sup>st</sup> March has been received in case of MPW Advances, deposits, loans Sundry Debtors and Sundry creditors etc?	100%	
<b>23.0</b>	<b>Internal Auditors own Remark if any</b>		
24.0	Internal Auditors over all observation on working of the Division, Area needs to be strengthened suggestions of improvement in financial system		

**Annexure – "1" of form-A(Internal audit report)**

*(Checklist 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

Signature of Internal Auditor

**Annexure – "2" of form-A (Internal audit report)**

*(Checklist Reference 3.1)*

Imprest to subordinate officer/offices (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

Signature of Internal auditor

**Annexure – "3" of form-A (Internal audit report)**

*(Checklist Reference 3.3)*

**Temporary/Permanent Advance given to Subordinate Officers/offices**

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

Signature of Internal auditor

**Annexure – "4" of form-A(Internal audit report)**

*(Checklist Reference – 6.3)*

Financial Year:

ASSESSMENT YEAR:

**STATEMENT SHOWING DETAILS OF TAX DEDUCTED AT SOURCE**

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:

1. Please indicate all tax deductions separately for all the payments made during the year to contractors, commission agents, advertisers, employees etc.
2. Please briefly indicate the reason for delay, if any.
3. Please indicate month wise detail.
4. 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 eTDS return / revised eTDS return(s)]

Divisional Accountant

Executive Engineer / Sup. Engineer

Verified by

Internal Auditor



**Annexure – "5" of form-A (Internal audit report)**

*(Checklist Reference 6.4)*

**FINANCIAL YEAR:**

**ASSESSMENT YEAR:**

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

DETAILS FOR ACCOUNTING YEAR

SR. NO.	MONTHS	EMPLOYEE'S CONTRIBUTI ON Rs.	EMPLOYER'S CONTRIBUTI ON Rs.	DUE DATE OF PAYMENT	ACTUAL AMOUNT OF PAYMENT	ACTUAL DATE OF PAYMEN T	REASON S FOR DELAY
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

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

Verified by

Internal Auditor

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SIGNATURE FIRM

DGM(AUDIT)

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**Annexure – "6" of form-A (Internal audit report)**

*(Checklist Reference 6.5)*

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

**DETAILS FOR ACCOUNTING YEAR**

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 has 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

Verified by

Internal Auditor

**Annexure – "7" of form-A (Internal audit report)**

*(Checklist Reference 6.7)*

**TDS return filed by division/other office.**

Quarter	Name of return	Due date of return	Date of filling return	Delay if any in filling return.
1	2	3	4	5
04/18 to 06/18	From Salary (24Q)			
	From Contractor (26Q)			
07/18 to 09/18	From Salary (24Q)			
	From Contractor (26Q)			
10/18 to 12/18	From Salary (24Q)			
	From Contractor (26Q)			
01/19 to 03/19	From Salary (24Q)			
	From Contractor (26Q)			

Signature of Internal auditor

**Annexure – "8" of form-A (Internal audit report)**

*(Checklist 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

Signature of Internal auditor

**Annexure-8A of form-A (Internal audit report)**

or the month.....

Sr.no	Particular Expense	Total no of bill	Total amount	remarks
1	Work payment			
2	Conti. Expense			
3	M&R Expense			
4	Man power outsourcing			
5	Rented Vehicles outsourcing			
6	LAQ Payment			
7	Other payment			

Division Accountant

Executive engineer

Division Code No.

Counter sign.

Internal Auditor

Note : Internal audit firm has to submit every month wise Annexures during quarters with audit reports.

**Annexure – "9" of form-A (Internal audit report)**

*(Checklist Reference 7.5)*

**Income received by division/ other office and Remitted to H.O.**

Month	Receipt (Head wise)					Total Receipt	Remitted to HO	
							Date	Amount

Signature of Internal auditor

**Annexure – "10" of form-A(Internal audit report)**

*(Checklist Reference 9.9)*

**Details under O&M activity carried on by the Division**

r. No.	District	Name of Division	Name of Scheme	Sanctioned of Annual O&M estimates.			Allocation in action plan	Expenditure upto _____ (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

Signature of Internal auditor

**Annexure – "11" of form-A (Internal audit report)***(Checklist 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	

Signature of Internal auditor



**Annexure – "12" of form-A (Internal audit report)***(Checklist 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

Signature of Internal auditor

**Annexure – "13" of form-A (Internal audit report)***(Checklist 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

Signature of Internal auditor

**Note:-Additional annexure can be filled in and attached as per the requirements of the internal audit assignment and checklist mentioned above.**