

**Advertisement**



**Gujarat Medical Services Corporation Ltd.**  
**(A Govt. of Gujarat Undertaking)**  
**Regd. Office: Block No.14/1, Dr.Jivraj Mehta Bhavan**  
**Sector- 10, Gandhinagar - 382010**  
**Phone : (O) 079-232 50767, (F) 079-232 57586**

**INVITATION OF BIDS FOR INTERNAL AUDITING RELATED WORK OF  
GMSCL**

Proposals are invited in sealed cover from interested **Chartered Accountancy** firms, who fulfill the eligibility criteria as stated in tender document, to act and perform as **Internal Audit** related work of GMSCL for the financial year 2018-19.

Last date of document submission: Envelopes containing the Technical Supporting documents, inclusive of the Document Fee, EMD fee to be submitted physically on or before **Dt-09/5/2018, 16:00 hrs.** at the below mentioned address.

Interested bidders should purchase tender document from GMSCL office from **Dt-19/04/2018 to Dt-07/05/2018** .

website <http://www.gmscl.gujarat.gov.in>

**INF-**

**MANAGING DIRECTOR**

## ટેન્ડર ફોર્મ

ટેન્ડર ફી રૂ.૧૫૦૦/-

કંપની ધારા હેઠળ કોર્પોરેશનના હિસાબોનું આંતરીક ઓડીટ કરવા માટે કન્સલટન્સી ફર્મ નિયત કરવા અંગેનું ટેન્ડર ફોર્મ

ટેન્ડર નંબર:- ૦૨ જીએમએસસીએલ/એડમીન/કંપની ધારા હેઠળ કોર્પોરેશનના હિસાબોનું આંતરીક ઓડીટ કરવા માટે કન્સલટન્સી ફર્મ નિયત કરવા અંગે/૨૦૧૮-૧૯

ટેન્ડર મેળવી લેવાની તારીખ.૧૯/૦૪/૨૦૧૮ થી તારીખ.૦૭/૦૫/૨૦૧૮ ના રોજ સવારના ૧૧.૦૦ થી બપોરના ૪.૦૦ કલાક સુધી

ભરેલ ટેન્ડર ફોર્મ સ્વીકારવાની છેલ્લી તારીખ.૦૯/૦૫/૨૦૧૮ ના રોજ બપોરના ૧૬.૦૦ કલાક સુધી

ટેન્ડર ખોલવાની તારીખ. ૧૧/૦૫/૨૦૧૮ ના રોજ બપોરે ૧૩.૦૦ કલાકે

કન્સલટન્સી ફર્મ/પેઢી નું નામ :-----  
તથા સરનામું :-----  
ટેલીફોન નંબર: (ઓફિસ) :-----  
(ઘર) :-----  
(મોબાઇલ) :-----

ટેન્ડર ભરનાર કન્સલટન્સી ફર્મ/પેઢીએ ટેન્ડર બે અલગ-અલગ કવરોમાં એટલે કે (૧) ટેકનીકલ બીડ અને બાનાની રકમનો ડોક્યુમેન્ટ (૨) કોમર્શીયલ બીડમાં આપવાનો રહેશે.

શરત ભંગ બદલ ટેન્ડર રદ થવાને પાત્ર ઠરશે.

**ટેકનીકલ બીડ:** ટેકનીકલ બીડમાં ઓરીજનલ (અસલ) ટેન્ડર ફોર્મ તથા ટેન્ડરને સંલગ્ન અન્ય દસ્તાવેજો જેવા કે રજીસ્ટ્રેશન પ્રમાણપત્ર, અનુભવ પ્રમાણપત્રોની પ્રમાણિત નકલ અર્નેસ્ટમની ડીપોઝીટ તેમજ ટેન્ડરની શરત મુજબના અન્ય દસ્તાવેજો આપવાના રહેશે.

**કોમર્શીયલ બીડ:** કોમર્શીયલ બીડમાં ભાવપત્રક ઓરીજનલ ટેન્ડર ફોર્મમાં જ આપવાનું રહેશે. કોમર્શીયલ બીડમાં ભાવ સિવાય અન્ય કોઈ બાબત / દસ્તાવેજો મુકવાના રહેશે નહીં.

**નોંધ:-** ટેન્ડરની શરતો મુજબ જે પેઢીનું ટેકનીકલ બીડ યોગ્ય હશે (સ્વીકૃત) તેજ પેઢીનું કોમર્શીયલ બીડ ખોલવામાં આવશે.

અનુ.નં	વિગત	કોન્ટ્રાક્ટનો સમયગાળો	બાનાની રકમ
(૧)	ટેન્ડર ભરનાર કન્સલટન્સી ફર્મ/પેઢી ધ્વારા કંપની ધારા હેઠળ કોર્પોરેશનના નાણાકીય વર્ષ-૨૦૧૮-૧૯ હિસાબોનું આંતરીક ઓડીટ કરવા માટેની સેવા ટેન્ડરની શરતોને આધિન પુરી પાડવાની થાય છે. <u>જેની અંદાજીત ફી ની રકમ રૂ.૧૮૦૦૦૦(એક લાખ એસી હજાર) નિયત કરેલ છે.</u>	૦૧/૦૪/૨૦૧૮ થી ૩૧/૦૩/૨૦૧૯ સુધી	રૂ.૫૦૦૦/- (મેનેજીંગ ડીરેક્ટર ગુજરાત મેડીકલ સર્વિસીસ કોર્પોરેશન લીમીટેડ) ના નામ નો બેંક ડ્રાફ્ટ અથવા પે-ઓર્ડર

સુચના: (૧) અસલ ટેન્ડર ફોર્મ ભરીને પરત કરવાનું રહેશે.

(૨) ટેન્ડરના દરેક પાનાની નીચે ટેન્ડરરે સહી કરવાની રહેશે.

(૩) ટેન્ડરમાં દર્શાવેલ કોઈપણ શરતના ભંગ બદલ ટેન્ડર અસ્વીકૃત ગણવામાં આવશે

Annexure-1

**Format for Technical Proposal:**

1. Name of the CA Firm:
  
2. Registered Office Head Office Address: (with Contact Number)
  
3. Address of Branch Offices, if any: a.  
b.
  
4. ICAI Firm Registration No. \_\_\_\_\_  
(Certified Copy of Latest Constitution Certificate To be attached)

5. Details of Partners (As per Certificate of ICAI)

Sr. No	Name of Partners	M.ship No	Whether ACA/FCA	Date of Joining

6. Details of qualified Assistants.

Sr. No	Name of Employee	M.ship No

7. Details of Semi qualified Assistants.

Sr. No	Name of Employee	Qualification.

8. Total Turnover as per audited Accounts along with copy of Audited Balance sheet & Profit & Loss account: (Min avg. Turnover 50 Lacs)

Year	Turnover
2014-15	
2015-16	
2016-17	

9. Experience (General) \_\_\_\_\_ Years (From the date of Registration)

10. Experience of audit in Government Undertaking (GOG/GOI Undertaking): (Details of

last 5 years i.e. from FY 2012-13-to FY 2016-17 to be enclosed)

Name of Govt Undertaking	Nature of Work	Location	Period of appointment
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(Copy of appointment order should be attached for all appointments and for Turnover Criteria Note. 3 firm has to submit Audit organization's copy of Audited Balance Sheet & Profit & loss accounts in self attestation mode)

**NOTE:**

1. Only Statutory Audit & Internal Audit will be considered
  2. Govt Undertaking includes all Govt. Dept, PSEs, Boards, Nigams,. Govt undertaking doesn't include Public Sector Bank.
  3. Assignment of the Audit organization w.r.t audit of turnover of GoG or GOI undertaking (point 10) whose turnover should be minimum 50 crores will only be considered
11. Experience of Indirect Tax i.e. Service Tax, VAT, CST, Excise and GST in Government Undertaking, Public Limited company, Private Limited Company and Partnership or Proprietor firm: (Details of last 5 years i.e. from FY 2013-14 to be enclosed)

Name of Organization	Nature of Work	Location	Period of appointment
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(Copy of appointment order or experience certificate of organization should be attached)

12. PAN No. (Copy of PAN Card to be attach)
- 13. All the supporting documents should be required to be submitted in self attestation mode.**

**Certificate**

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

Date

Seal of Office

Signature

Name and Designation

## Annexure-2

### Eligibility Criteria For Firm

<b>SR NO</b>	<b>ELIGIBILITY CRITERIA</b>	<b>DOCUMENTS REQUIRED</b>
1	Firm must have Registered office or Branch office in Ahmedabad or Gandhinagar	SELF DECLARATION WITH SUPPORTING DOCUMENTS SUCH AS ICAI CONSTITUTION/REGISTRATION CERTIFICATE.
2	Minimum 2 Partners (full time) both must be FCA	FIRM HAS TO SUBMIT DETAILS OF PARTNERS AS PER CERTIFICATE ISSUED BY ICAI
3	FIRM SHOULD HAVE BEEN REGISTERED WITH ICAI AND PRACTICING CONTINUOUSLY IN IN INDIA FOR THE LAST 10 YEARS AS ON 31 <sup>ST</sup> MARCH,2018.	firm has to submit latest constitution/registration certificate issued by ICAI.
4	FIRM'S MINIMUM AVERAGE RECEIPT OF LAST THREE YEARS I.E. (FY 2014-15, FY 2015-16, FY 2016-17) SHOULD BE RS.50 LACS.	LAST THREE YEARS I.E. (FY 2014-15, FY 2015-16, FY 2016-17) AUDITED BALANCE SHEET AND PROFIT & LOSS ACCOUNT COPY.
5	Experience of firm should be more than 5 years as service tax/ GST/ VAT/CST/EXCISE consultant in Government Company, Public limited company, private limited company and Partnership or Proprietorship firm.	FIRM SHOULD SUBMIT LAST FIVE-YEAR LIST OF ORGANIZATION ALONG WITH COPY OF APPOINTMENT LETTER /EXPERIENCE CERTIFICATE FROM THE CLIENT COVERING THE PERIOD EVIDENCING THE SAME.
6	Experience of firm should be more than 5 years in Government Audit i.e(Internal/Statutory)	Firm should submit last five-year List of Government Audits of Public Limited Company or Govt. Company, Dept, PSEs, Boards, Nigams,. whose turnover is more than

		Rs.50 Caror. (Only Statutory / Internal Audit) firm should submit appointment letter and for turnover criteria firm has to submit Copy of Audited balance sheet and Profit & loss account of auditee organization .
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## Annexure-3

### **1. DEPLOYMENT OF AUDIT TEAM**

1. The audit team must compulsorily comprise of 1 Qualified CA with Post Qualification experience of 3 years and 2 Inter CA Assistants.
2. Normally the composition of Audit Team will not be changed. However, under certain circumstance beyond control of Audit Firm, if the same needs to be changed in any manner, it may be done with approval of GMF.

### **2. SCOPE OF WORK FOR INTERNAL AUDITOR & GST CONSULTANT FOR F.Y 2018-19:-**

#### **I. Financial Books**

##### **A. CASH BOOK/ BANK BOOK :-**

- a) Cash book/ bank book verification
- b) Is cash book maintained properly? Is cash on hand verified? [Further cash balance, cash on hand] should be verified at the end of each month with cash book. i.e. Physically Balance shown must tally with cash book which must be certified by Auditor

##### **B. RECEIPTS AND VOUCHERS**

- a) Are all the receipts and vouchers verified with the cash Book/Bank book of Company?
- b) Are all the receipts by cheques/ D.D.S. deposited in the banks on the next day?
- c) Are all the vouchers approved by the Competent Authority?
- d) Are all the vouchers serially numbered?
- e) Have you notice any corrections/ deletion / addition in figures of the vouchers?  
(If yes, give full details)
- f) Have to verify authority for payments of vouchers
- g) Is proper Accounting treatment given to receipt/payment?

**C. BANK RECONCILIATION STATEMENTS:**

- a) Are bank reconciliation statements prepared?
- b) Have to verify all the reconciliation statement?
- c) Are there any outstanding cheques issued for more than 3 Months?
- d) Any other debts raised by the banks accounted for in the cash book?
- e) Are correct entries passed for returned cheques/ D.D.s. by the bankers?
- f) Are there any cheque deposited with the bank but not credited by the bank with 3 months of deposit? If yes, please give details relating to date of deposit, amount, and cheque No. bank etc.
- g) Have to verify original Bank Balance certificates with bank reconciliation statements. (If any corrections are made in certificates, verify it's correctness).

**D. VERIFICATION OF LEDGER / FINANCIAL BOOKS OF ACCOUNTS**

- a) Preparing and checking of important balance sheet statements like trial balances, groupings made of the trial balances, schedule of profit and loss account and balance sheet.
- b) Verification of statutory compliance of the contracts.
- c) To duly verify whether necessary provisions are created.

**Note:** Internal Auditor has to put initial on the vouchers checked during Audit.

**E. VERIFICATION OF REGISTER**

- a) Verification of Fixed Asset Register
- b) Verification and preparation of Fixed Deposit & Liquid Deposit Register
- c) Verification of cheque book register.
- d) Internal Auditor would check Bank Guarantee Register and Fixed Deposit Register to ensure that the Bank guarantees are renewed or return back as per provision of Concession Agreement.



**F. DEDUCTIONS / RECOVERIES**

- a) Are statutory deductions i.e. Income Tax, Professional Tax, TDS,TCS, GST etc. made according to rules?
- b) Whether the same is deposited in the prescribed time with the concerned authorities? If not give details as under:

Due date of deposit of Tax	Amount to be deposited Rs.	Actual Date of Deposit	Delay in deposit	Interest payable as per law	Reason of such delay?
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- c) Are the same accounted properly? If not, get it corrected
- d) Are Statutory returns like Income Tax, (ETDS) Professional Tax, GST, etc. filed in time If not, give details.

**G. COMPLIANCE WITH THE POINTS RAISED IN THE EARLIER INTERNAL AUDIT REPORT C & AG AUDIT REPORT.**

- a) Whether the previous IAR Report have been complied by the corporation?
- b) How many comments are outstanding?
- c) What decision has been taken by the Corporation for compliance at outstanding comments?
- d) To Assist GMSCL in Preparation of replies of comments / draft comments of Commercial Audit & Proprietary Audit.

**H. ACCOUNTING STANDARDS**

- a) Whether the Accounting Standards issued by the Institute of Chartered Accountants of India are followed by the company appropriately?
- b) Applicability of accounting standards in final accounts and Cash Flow Statement.

## **I. DEPRECIATION :-**

Calculation & Verification of Depreciation at the end of six months and at the end of the year.

### **J. PRE AUDIT**

Pre audit of all vouchers except Pay and allowance to employees and statutory payments, committed regular & routine payment.

### **K. DEPOT AUDIT**

- a) GMSCL has presently eleven depots so firm has to physically verify and certify stocks of depots on half yearly basis and submit report to GMSCL.
- b) Firm has to verify cash & Bank balance on quarterly basis and submit report for Cash verification to GMSCL.

## **II. ESTABLISHMENT AND ADMINISTRATION:-**

- a) Verification of Salary, Provident fund, Prof.Tax, TDS etc. & to verify whether returns are filed before competent authority in time.
- b) To verify in case of new employees about their inclusion of names in salary sheet.
- c) To check the records with respect to purchase & other stationary items.

## **III. OTHERS:-**

- a) To check all statutory records registers, including minutes books and to see that accounting effects and all the decisions taken at Board Meeting/ General Meeting are given in the books of account.
- b) IND AS compliance if applicable should check.
- c) To review and help the management in implementing proper accounting procedures and internal check control and computerized system.
- d) To advise on the matter of taxation. To review the implementation of system and procedure laid down in manuals.
- e) To give half yearly report and suggestions for improvement in the system and report to management.

- f) To give executive summary incorporating all point matters, which are of very important nature and require the important consideration by any committee appointed by GMSCL.
- g) Compliance and coordination with Statutory Auditor, Tax Auditor and CAG Commercial Audit.
- h) Deploy daily 1 Inter CA Assistant/Employee and Monthly 3 visit of CA in office including one surprise visit for cash verification for internal audit.
- i) GMSCL has a right to terminate Audit Party Firm by giving one month notice if the work is not found satisfactory to GMSCL. Along with that Security Deposit of the Audit Firm will be forfeited.
- j) To do all such ancillary work as asked by MD.

#### **IV. SCOPE OF WORK FOR GST WORK :-**

- a) Preparation of a document encompassing requirements of statutory compliance including maintenance of records, filing of GST returns etc. Under IGST, CGST and applicable SGST laws including ISD (Input Service Distribution), if applicable, Rules, Notifications, Circulars, invoices etc. to optimize the GST incidence etc.
- b) Suggest suitable changes required under GST regime for minimizing the tax burden and suggestion for review of mechanism for availment of eligible input tax credits and utilization under GST and advise with respect to availability of refund of indirect taxes, as applicable.
- c) Suggestion with detailed input on any matter related to indirect tax not covered above applicable to GMSCL.
- d) Preparation of a document manifesting guidelines on major issues of compliances under GST, availment of input tax credits, refunds, returns, possible exemption in relation to GMSCL business, principles to determine inter or intra state supplies/services, sales / purchase contract formulation, place of supplies, imports, Time & value of supplies etc.

#### **3. PAYMENT TERMS:**

- a. Payment of fees to Internal Auditor will be Half Yearly including all pocket expenses on submission of Internal Audit Report and after compliance of queries raised by GMSCL. No other claim shall be entertained.
- b. All taxes and expenses to be included in Bid are not included then Bid shall be treated non-responsive,

- c. All fees shall be inclusive of all taxes but excluding GST and No other claims shall be entertained. TA/DA and other incidentals are not eligible.
- d. GST will be over and above the fees quoted.

**4. GENERAL TERMS AND CONDITIONS**

- a. Audit firm shall not subcontract the work.
- b. Audit Team will work in strict confidence and secrecy.
- c. The appointment of Audit firm will be for 1 year with a provision to renew subject to satisfactory performance and decision of GMSCCL.
- d. All the deliverable should be submitted in time without fail. If any delay occurs, payment will be reduced accordingly.
- e. The firm shall be liable for the consequences errors and omission on its part. However, the indemnification to be paid by the firm shall depend on seriousness of error/omission and shall be determined in relation to the firms' fee and shall never be in excess of fee.
- f. If the services are not found satisfactory then the Firm shall be terminated by giving notice and payment for the same shall be made as per the work done at that level.
- g.

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

Date

Signature

Seal of Office

Name and Designation



# GUJARAT MEDICAL SERVICES CORPORATION LIMITED

(A Government of Gujarat Undertaking)

## ANNEXURE-4

### Format for Financial Proposal

Sr. No	Nature of Work	Fees (in Rs) Inclusive of all
1	Internal Audit of GMSCL for F.Y. 2018-19 as per the scope given in RFP.	
2	Amount inclusive of all taxes but excluding GST.	
	<b>Amount in Words</b>	

**Note:**

- a) Payment of fees to Internal Auditor will be half yearly including all pocket expenses on submission of Internal Audit Report and after compliance of queries raised by GMSCL. No other claim shall be entertained.
- b) All fees shall be inclusive of all taxes except GST. No other claims shall be entertained. TA/DA and other incidentals are not eligible.
- c) Fees shall be over and above GST

Date

Seal of Office

Signature

Name and Designation