

THE GUJARAT STATE CIVIL SUPPLIES CORPORATION LIMITED



(A Government of Gujarat Undertaking)

CIN: U659110GJ1980SGC003957

www.gscscl.gujarat.gov.in

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ટેન્ડરનોટીસ/૩૪૩/આં.અ/સે.ઇ.ઓ/નિમણુંક/૨૦૧૭-૧૮

જાહેર નિવેદન

સને ૨૦૧૭-૧૮ માટે સેન્ટ્રલ ઇન્ટરનલ ઓડીટર(પ્રિ-ઓડીટ સાથે)ની નિમણુંક અંગે

ગુજરાત રાજ્ય નાગરીક પુરવઠા નિગમ લી.એ ગુજરાત સરકારનું સાહસ છે. નિગમની વડી કચેરી ગાંધીનગર વર્ષ ૨૦૧૭-૧૮નું સેન્ટ્રલ ઇન્ટરનલ ઓડીટ (પ્રિ-ઓડીટ સાથે) તેમજ જિલ્લા કચેરીઓનું નિયત કરેલ સ્કોપ અનુસાર સેન્ટ્રલ ઇન્ટરનલ ઓડીટ કરવા આવા પ્રકારના ઓછામાં ઓછા પાંચ વર્ષનો સરકારી સંસ્થાનો ઓડીટનો અનુભવ ધરાવતી અને ઓછામાં ઓછા ૨ ચાર્ટડ એકાઉન્ટસ ધરાવતી ચાર્ટડ એકાઉન્ટસની પેઢીઓ પાસેથી નિયત ટેન્ડર ડોક્યુમેન્ટ સાથે સીલબંધ કવરમાં ઓડીટ ફીની દરખાસ્ત મંગાવવામાં આવે છે. કોરાદરખાસ્ત ફોર્મ તા.૧૦.૧.૨૦૧૭ થી તા.૨૦.૧.૨૦૧૭ સુધી ચાલુ દિવસે ૧૧.૦૦ થી ૧૬.૦૦ કલાકમાં દરખાસ્ત ફોર્મ ફી રૂ.૨૦૦/- (અંકે રૂ.બસો પુરા) નિગમની વડી કચેરી હિસાબી (બીલ) શાખામાં જમા કરાવીને ટેન્ડર ફોર્મ આંતરીક ઓડીટ શાખા, ગાંધીનગરમાંથી મેળવી તા.૩૦.૧.૨૦૧૭ ના ૧૫.૦૦ કલાક સુધીમાં રુબરુ આપવાના રહેશે. સંપર્ક માટે મેનેજર(આં.અ) ફોન નં. ૦૭૯૨૩૨૪૭૬૭૮. મો.૯૧૯૮૭૯૨૩૦૦૩૨ નિયત સ્કોપ તેમજ જિલ્લાની અન્ય માહિતી નિગમની વેબ સાઇટ. www.gscscl.gujarat.gov.in. પરથી જોવા મળશે.

મેનેજર(આં.અ)

નોંધ:-

(૧) ટેન્ડરિંગની સમગ્ર પ્રક્રિયા GSCSC લિમિટેડ દ્વારા કોઈપણ પૂર્વ સૂચના કે માહિતી આપ્યા વગર રદ થઈ શકે છે. અધુરી માહિતી તથા વિગતો વાળી અરજી ધ્યાને લેવામાં આવશે નહીં.

(૨) નિમણુંક માટે મા.મે.ડી.શ્રીની અનુમતિ અન્વયે નિગમ દ્વારા નિયુક્ત થયેલ સમિતિનો નિર્ણય અંતિમ રહેશે. તેમજ જો કોઈ વિવાદ કે પ્રશ્ન ઉભો થાય તો તેના માટે પણ સમિતિનો નિર્ણય અંતિમ રહેશે.

(૩) નિમણુંક માટે પસંદ થયેલ ચાર્ટર્ડ એકાઉન્ટસની પેઢીને નિયત થયેલ ફી ના પૃષ્ઠિકોર્પોરીટી ડીપોઝીટ તરીકે નિગમમાં જમા કરાવાના રહેશે.

(૪) ઓડીટ સ્કોપ મુજબ કામગીરી કરવાની રહેશે. સરકારશ્રી/કે નિગમ દ્વારા જો કોઈ નવી યોજના લાગુ થાય તો તેનું ઓડીટ /પ્રી-ઓડીટ પણ કરવાનું રહેશે. જેની અલગથી ફી આપવામાં આવશે નહીં.

(રીપોર્ટિંગ માટેનો ઓડીટ સ્કોપ વેબસાઇટ પર ઉપલબ્ધ છે.)

(૫) ફી ની રકમમાં (Out of Pocket expenses અને Service Tax સિવાય) બધીજ કિમતો અને સેવાઓનો ખર્ચ સમાવિ લેવામાં આવશે. out of pocket expenses નિગમમાં નક્કી થયા મુજબ આપવામાં આવશે. s.tex નિયમ મુજબ ચુકવવામાં આવશે. અન્ય ટેક્સ નિયુક્ત થયેલ ચાર્ટર્ડ એકાઉન્ટ પેઢીએ ભોગવવાના રહેશે. વર્ષ ૨૦૧૬-૧૭ના out of pocket expenses નીચે મુજબ હતા.

For Conveyance

1. for Proprietor / Partners:

The conveyance allowance will be allowed at the rate of Rs.4/- per K.M if travelled by car. If travelled by other mode of transport actual bus fare for luxury/ express/ordinary bus or actual railway fare for II AC will be allowed.

2. For Staff:

Actual bus fare for luxury /express / ordinary bus or actual railway fare II AC will be allowed to the staff.

3. For D.A.

	B Class Cities (Surat) per day	C Class Cities (Other places except Ahmedabad/ Surat) per day
For Proprietor	300	225
For other (Staff)	150	125

+ For visit of offices of the Corporation in Ahmedabad and Gandhinagar no TA / DA will be Allowed.

(૬) નિયુક્ત થયેલ ઓડીટરોએ જિલ્લામાં જિલ્લા કચેરીનું ૬(છ) માસિક ઓડીટ કરવાનું રહેશે. તેમજ સપ્ટેમ્બર અંતિત ૩૦.૯ અને માર્ચ અંતિત ૩૧.૩ ના રોજ નું જે તે જિલ્લાના નિગમ નક્કી કરી આપે તે ઓછામાં ઓછા ૧ ગોડાઉનની ભૌતિક ચકાસણી કરવાની રહેશે.

તેમજ વડી કચેરી ગાંધીનગર ખાતે પ્રી-ઓડીટ માટે પૂર્ણ સમયના ૧ સી.એ. તથા અનુભવી સ્ટાફની નિયુક્તિ કરવાની રહેશે. ઉપરાંત જ્યારે તાકીદની કામગીરી આવી પડે કે કામગીરી વધી જાય તો વડી કચેરી ખાતે વધારાના કર્મચારીની નિયુક્તિ કરવાની રહેશે. આ માટે કોઈ અલગથી ફી ચૂકવવામાં આવશે નહીં.

પ્રમાણપત્ર

આ સાથે પ્રમાણિત કરવામાં આવે છે કે અરજી કરનાર ચાર્ટર્ડ એકાઉન્ટ પેઢીને કોઈ પણ સરકાર અને/અથવા અર્ધ સરકારી સંસ્થાઓ દ્વારા કોઈ ટેન્ડર અને વર્ક ઓર્ડર સબમિટ કરવા/અરજી કરવા માટે રદ કરાયેલ નથી. કે કોઈ પણ જાતની કામગીરીની નિષ્ફળતા માટે કે કામગીરીના રીપોર્ટ સબમિટ કરવા માટે નોટીસ જારી કરવામાં આવેલ નથી. તેમજ ડીપોઝીટની જપ્તી કે સજા કરાયેલ નથી. અને કોઈ પણ સરકાર અને/અથવા અર્ધ સરકારી સંસ્થાઓ દ્વારા નિમણુંકથી બાધિત કરવામાં આવેલ નથી.

તારીખ: _____

નામ:-

General instruction to the auditors.

Wherever there is a mention of verification in the scope, auditors have to mention method of verification, cross checking with accounting and other records & vouchers and they have to mention about these in the audit report without fail.

Whenever auditors have to give his comments, it should include their observations, views, subsequent opinion together with follow up and suggestions and they have to mention about these in their audit report without fail. Whenever there is an option of choice about particular month of period for the audit, then they have to conduct 100% audit for the same period. Besides this, they have to audit records/accounting by random checking/scanning and have to mention the percentage of are covered in their report.

Auditors have to give their specific comments for each and every terms of the scope of audit and when there are no Comments, then they have to mention “No comments to offer”.

Auditors have to submit executive summary report in which they have to mention pertinent / material points affecting financial position along with amount. No. of paras involved and concerned reference No. of audit paras and other points which auditors feel necessary to draw the attention of the management along with audit report.

Auditors have to give a separate report of about fixed assets physical verification along with name of persons conducted physical verification with qualification, date of physical verification and deviation between book stock and physical stock.

Auditors have to give an undertaking in writing that they have given complete guidelines to their staff regarding each and every item of scope to be audited.

Auditors have to give an undertaking in writing that they will not disclose any information of any audit report/information/documents as it being confidential and property of GSCSC.

Central Internal Auditors are requested to verify the record of the months/employees which are not covered under audit audited by district auditors wherever applicable to avoid duplication of work.

SCOPE OF PRE AUDIT CONDUCTED AT HEAD OFFICE

- 1. Related to purchase of coarse grain, salt, pulse, edible oils, soya flour, etc.through Tender.**
- 2. 100% Verification of all purchases as per terms & condition of the tender approved by Corporation.**
- 3. Contractual payments raised by contractor.**
- 4. Documents given for pre-audit should be with supporting documents authentication as per DOP.**
- 5. To conduct in depth inquiry in case of serious observations noticed with intimation to Managing Director/CGM/GM**
- 6. Observations noticed needs to be intimated by way of half margin to the Chief General Manager. After getting the compliance payments to be released.**
- 7. Scrutiny of documents at the time of releasing Security Deposits to the transport contractors and others by Head Office.**
- 8 Verification of Order for pay-fixation/gratuity/leave encashment etc. And verification Of All the payment made to the employee,for higher pay fixation/paycommission etc.**

Required man power

- (a) You will depute a fulltime C.A. and experienced audit person at our Head Office.**
- (b) Also whenever there is urgency and workload is more, you will depute extra audit persons at head office.**

SCOPE OF CENTRAL INTERNAL AUDITORS

THE GUJARAT STATE CIVIL SUPPLIES CORPORATION LIMITED. GANDHINAGAR HEAD OFFICE

- I. 1. FINANCIAL BOOKS:
 - (i) Cash book and Bank book:
 - (a) 100% Verification of all months payments & receipts and journal vouchers by vouching, reviewing, scanning and scrutinizing all receipts and payments and journal vouchers, Auditor's comments and suggestions thereon.
 - (b) Physical Verification of cash balance & postage stamps with book balance, Surprise check once in a quarter and also on 31st March, and specify deviation if any.
 - (c) Review of Bank reconciliation statement quarterly and comments thereon. Any state cheques pass necessary entry. Any deposit of cheque shown outstanding should be scrutinized properly.
 2. STATUTORY LIABILITIES:

100% Verification of deduction such as PF, professional tax, income tax, payments of service tax etc. and payments to appropriate authorities within stipulated time and submission of statutory returns/statements and issue of TDS certificates in time & comments thereon.
 3. PURCHASE REGISTER:

100% Verification of purchases made by all branches with purchase register & invoices and with purchase procedure. Comments and suggestions thereon.
 4. SALES REGISTER:
 - a. 100% verification of sales affected by each branch with sales invoices where sales invoices are issued from Head Office. In other cases, sales records with the statements received from the districts.
 - b. Test check of sales made by departmental stores and petrol pumps & specify the month/period for which test check is conducted. Comments & suggestions thereon.
 6. SUGAR/CEMENT PRICE EQUILIBRATION FUND:

To verify transactions recorded in the equalization fund accounts. Submitted to FCI. Verification of working of price difference. Comments & suggestion thereon.
- DISTRICT STATEMENTS**
- To review various district statements for Operative and Non-operative accounts and verify 100% posting of those statements posted in the registers maintained in Head Office. Comments & suggestions thereon.**
- III. LOANS AND ADVANCES:

100% review of the advances given to staff for expenses like medical expenses, for travelling, for LTC etc. Also to verify the loans given to staff like HBA, Vehicle, fan, etc. recovery of principal amount and interest thereof. The verification of staff advances registers and reconciliation with the control ledgers. Comments & suggestions if any.
 - IV. PERIODICAL PROCEDURE AUDIT:

Auditors have to give specific comments on the following.

 - a) Reviewing and appraising the soundness, adequacy and application of accounting financial and other operating controls and suggesting remedial measures for effective controls.
 - b) Procurement: To carryout operational audit of all procedures of commodities by the branches and critically comments on weaknesses, if any, on internal controls, deviation from or noncompliance of procedures, authorization of transactions etc.
 - c) Sales: To carryout operational audit of systems and procedures in respect of sales effected by various branches.
 - d) Contracts: To carryout operational audit of all procedures such as inviting tenders, issue of works orders, completion, certifying of payments, reconciliation of material issued and the amount recovered etc. in respect of contracts for capital and revenue expenditure and also labour and transport contracts and to review the physical verification of stock.
 - e) Substandard stocks/scrap/wastage: To carry out operational audit in respect of generation and disposal and examination of system for determination of substandard stock/scrap/wastage/ by products / joint products.
 - V. ESTABLISHMENT:
 - a. Test checking of arrears of Salary/DA/Bonus & specify months/period for which test check is conducted.
 - b. Final payments to employees leaving the corporation and payment to employees joining the Corporation including in depth examination of source records/documents: (100%). Specify the name of employees.

- c. Test check of leave records: One month in each quarter / deduction of leave without pay and half pay from salaries. Specify the name of month.
- d. Test check of service books. Specify the name of employees.
- VII. TO VERIFY THE QUANTITY AND VALUE RECONCILIATION PREPARED AS AT YEAR END COMMENTS THEREON.

VI STORAGE/TRANSIT/CLEANING AND OTHER LOSSES:

- II. **To review various losses disclosed by the District and report on special features of abnormal loss / shortage & comments thereon.**

IX FINANCE:

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Auditors have to give specific comments on the following.

- a. Filing of return in time regarding various taxes.
- b. Claim of relevant deductions for various taxes.
- c. Fund transferred by banks of District offices/ Godown centres to H.O.
- d. Verification of remittances in transit & unmatched MT/TT.
- e. Funds management at head office.

LEDGER SCRUTINY:

- a. 100% Scrutiny of general ledger and subsidiary ledgers / registers maintained by the branches and in depth checking of old outstanding balances (more than three years).

- XI 100% Scrutiny of assets register and review reconciliation of physical verification with registers and comments there on.

XI RECOVERY AND CLAIMS:

I.

Claims made and bills issued for all government schemes and other welfare schemes, un-lifted quantity claims, RFFC claims and any other kind of refund claims and review recoveries made by branches / departmental stores and petrol pumps etc. and comments thereon.

XI VIGILANCE CASES:

II.

Review of misappropriation cases / fraud cases and status thereon with recovery details & comments thereon.

- XI 100% scrutiny of half yearly/ yearly trial balance, & yearend closing stock valuation of all commodities and depreciation statement and comments thereon.

- X To verify the statement / records prepared for tax audit report U/S 44 AB of the Income Tax Act, 1961.

- X 100% review of compliance of earlier years pending internal audit paras and comments in details about pending recovery above Rs.1000/-.

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X Auditors have to verify necessary document / Journal vouchers and other working for the applicability of accounting standards, to the corporation mentioned in section 211(3) (c) of Companies Act and to give their comments in their audit report.

X Any other items of work which the auditor consider necessary but not included in the scope of internal audit.

II.

XI ALL OTHER ADMINISTRATIVE BRANCHES:

X.

- 7. a Whenever any branch need opinion regarding matters related to Income Tax, VAT, Service Tax ~~GST~~ etc. then it should be given in writing by Internal Auditor without any extra charge.

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DISTRICT OFFICE:-

(1) FINANCIAL BOOKS:

(A) CASH AND BANK BOOK:

Receipt : One month in a quarter and last month of the year.

Payment : One month in a quarter and last month of the year.

Physical verification of cash & postage stamps during every visit & comments and specify deviation if any.

of :cash

(b) BANK RECONCILIATION :

a. Review of Bank reconciliation statement quarterly and comments thereon. Any state cheques pass necessary entry. Any deposit of cheque shown outstanding should be scrutinized properly.

(2) STATUTORY LIABILITIES:

Verification of documents such as PF, Professional tax, Income tax, payment of service tax etc. and payment to appropriate authorities within the stipulated time and submission of statutory returns, statements and issue of TDS certificate in time comments thereon.

(3) PURCHASE REGISTERS:

Verification of purchases affected on the districts with supporting invoices/ vouchers for one month in a quarter and the last month of the year and comments thereon.

(4) SALES REGISTERS :

Verification of sales statements received from the godown with sales registers.... One month in a quarter & specify the name of month.

(5) RETURNS SUBMITTED TO HEAD OFFICE:

(i) Review of periodical returns submitted to Head Office.

(ii) To verify whether the issue made under various schemes are correctly reported to Head Office for the purpose of preparing claims for subsidy/handling charges etc. and comments thereon.

(6) TRANSFER OF FUNDS :

To verify whether the funds have been regularly transferred by the bank at district level and godowns to Head Office and comments thereon.

(7) PERIODICAL PROCEDURAL AUDIT :

a. To carryout operational audit of all procedures for procurement of commodities by the districts and critically comment on weakness if any on internal controls, deviation from or noncompliance of procedures, authorities of transactions etc.

b. Contracts : To carryout operational audits of all procedures such as inviting tenders, issue of works orders, completion, certifying of payments, reconciliation of materials issued and amount recovered in respect of contracts for capital and revenue expenditure and also labour and transport.

c) REVIEW OF FOLLOWING LATEST INFORMATION SUBMITTED TO CONTROLLING AUTHORITIES.

Auditors have to give comments and suggestions on the following:

(1) Credit sales and recoveries of departmental stores and mobile vans & petrol pumps.

(2) Damaged stocks at godowns/district offices/departmental stores and mobile vans.

(3) Gunny bags serviceable / unserviceable and its disposal.

(4) Barrels serviceable / unserviceable and its disposal and barrel deposits.

(5) Details of hired / rented godowns and comments on that.

(6) Audit paras and recoveries outstanding in respect of districts internal audit reports.

(7) Less credit and its recoveries.

(8) STORAGE / TRANSIT / CLEANING AND OTHER LOSSES:

(i) To review various losses disclosed by the district and report on special features of abnormal losses / shortage.

(ii) To review regularization of storage, transit and cleaning losses and details regarding latest position along with status and comments thereon.

(9) LOAN AND ADVANCES:

(i) To review the advance given to staff, for expenses like medical benefits, travelling, LTC, etc. and also to verify the loans given to staff and others and recovery of principal amount and interest thereof. The verification of staff advances registers and comments and suggestions thereon.

(ii) To review various deposit registers and comments thereon.

(10) LEDGER SCRUTINY:

(i) 100% scrutiny of general ledger and subsidiary ledgers / registers maintained by the district for all the month.

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- (ii) Postage and stamps registers once in a quarter.
 - (iii) Review of monthly reconciliation of GSCSC A/c. with Oil companies in respect of GAS agencies and petrol pumps and comments thereon.
 - (11) To verify the statements / records prepared for tax Audit reports U/s. 44 AB of the Income Tax Act.
 - (12) 100% verification & Scrutiny of fixed Assets register and its reconciliation with Physical stocks at the end of the year & also financial reconciliation with accounts.
 - (13) Review of compliance of earlier audit reports.
 - (14) Review and final evaluation of District Auditor's reports.
 - (15) Whenever any dsm need opinion regarding matters related to Income Tax, VAT, Service Tax,GST etc. then it should be given in writing by Internal Auditor without any extra charge
 - (16) The Auditors has to make 100% physical verification of one godown in each district at the time of half yearly audit. Thus the auditor has to make 100% physical Verification of 2 godown in each year of district