



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2025/B/6076120  
Dated/दिनांक : 26-03-2025

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	05-04-2025 15:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	05-04-2025 15:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	60 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Finance
Department Name/विभाग का नाम	Department Of Economic Affairs
Organisation Name/संगठन का नाम	Security Printing And Minting Corporation Of India Limited (spmci)
Office Name/कार्यालय का नाम	Janpath
क्रेता ईमेल/Buyer Email	con12.spmcils.dl@gembuyer.in
Item Category/मद केटेगरी	Financial Audit Services - Audit report; Audit Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	1 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
Startup Exemption for Years Of Experience/अनुभव के वर्षों से स्टार्टअप छूट/ and Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है	Yes
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No

<b>Bid Details/बिड विवरण</b>	
<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<b>Type of Bid/बिड का प्रकार</b>	Single Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 Days
<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	45950
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation
<b>Arbitration Clause</b>	No
<b>Mediation Clause</b>	No

**EMD Detail/ईएमडी विवरण**

Required/आवश्यकता	No
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**ePBG Detail/ईपीबीजी विवरण**

Required/आवश्यकता	No
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**MII Compliance/एमआईआई अनुपालन**

MII Compliance/एमआईआई अनुपालन	Yes
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**MSE Purchase Preference/एमएसई खरीद वरीयता**

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
2. If the bidder is a Startup, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to their meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
3. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
4. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued

by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM\\_No.1\\_4\\_2021\\_PPD\\_dated\\_18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

5. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

**Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा**

**Number of Years of firm/company's existence as per ICAI certificate:**As per scope of work

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:**As per scope of work

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**As per scope of work

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:**As per scope of work

**Number of XX fulltime CA's required and YY professional audit staff:**As per scope of work

**Financial Audit Services - Audit Report; Audit Firm ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Audit report
Type of Financial Audit Partner	Audit Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per SOW
Type of Industries/Functions	Operational & Administrative
Frequency of Progress Report	As per SOW
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	as per SOW

Specification	Values
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	NA

#### Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

#### Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Nikhil Rai	110001,16th Floor, Jawahar Vyapar Bhawan, Janpath, New Delhi	1	N/A

#### Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

##### 1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

##### 2. Buyer Added Bid Specific Scope Of Work(SOW)

Text Clause(s)

#### SCOPE OF WORK

Security Printing & Minting Corporation of India Limited (SPMCIL) intend to engage partners hip/limited liability partnership firms of Chartered/Cost Accounts for conducting Internal Audit in Corporate office of SPMCIL for the financial year 2025-2026. The detailed scope of work for engaged firm is as follows:

#### OBJECTIVES OF INTERNAL AUDIT

- To review and evaluate internal control systems and procedures to determine reliability and integrity of information and documents.
- To ensure that the SPMCIL maintains proper accounting records as required by law and follows prescribed accounting standards and practices and policies consistently.

3. To assess adequacy of systems and procedures for procurement, obtaining sanction for disbursement and utilization of resources.
4. To ensure compliance of statutory laws, rules and regulations.
5. To review corporate Governance practices.
6. Evaluation of performance management system with reference to yearly plan and budget.
7. To assess the adequacy of the internal financial control systems and procedures for safeguarding the interest of the SPMCIL, detecting fraud or irregularities and safeguarding the assets of the SPMCIL
8. To review Internal Financial control on financial reporting.
9. Fixed Asset Verification
10. Inventory Verification.

**LIST OF REQUIREMENT (SCOPE AND EXTENT OF COVERAGE OF AUDIT)**

Sl. No.	Scope	Periodicity/Extent of coverage
1.	<p><b>Sales &amp; Revenue :</b></p> <p>Verification of all heads of revenue along with all the supporting document.</p>	Quarterly - 100%
2.	<p><b>Procurement (pre award and execution) :</b></p> <p>(a) Contracts of value up to Rs.5 lakhs</p> <p>(b) Contracts of value between Rs.5 lakhs to Rs.10 lakhs</p> <p>(c) Contracts of value above Rs.10 lakhs</p> <p>Ensure that the guidelines as per procurement manual are duly complied with.</p> <p>It will also include checking of performance bond/guarantee for validity and safe custody, insurance and risk management procedure.</p>	Quarterly - 25% Half yearly - 50% Quarterly - 100%
3.	<p><b>Contracts on nomination basis :</b></p> <p>Verification of contract/PO awarded on nomination basis and single tender basis valuing Rs.1.5 lakh and above.</p>	Quarterly - 100%
4.	<p><b>Contractors' bills :</b></p> <p>Checking of running account bills with respect to quantity and quality of work, certification of work, adjustment of advances, application of penalty clause etc. as per the terms of contract.</p>	Quarterly - 50%

5.	<p><b>Payroll : Verify whether :</b></p> <p>(a) Salaries, wages and other deductions are authorized and recorded on a timely basis and payroll deductions are determined in accordance with legal requirements and are paid to government and other specified parties as per specified timelines.</p> <p>(b) All authorized employee benefit plans and related costs are appropriately controlled and administered.</p>	<p>Quarterly - 100%</p> <p>Quarterly - 50%</p>
6.	<p><b>Human Resource &amp; Establishment:</b></p> <p>(a) Leave records</p> <p>(b) Payment of all types of advances to the employees</p> <p>(c) Review of sub ledgers and recovery of advances</p> <p>(d) LTC records</p> <p>(e) Pay fixation</p> <p>(f) Training &amp; development</p>	<p>Half yearly - 50% Quarterly - 100%</p> <p>Quarterly - 100% Half yearly - 50%</p> <p>Half yearly - 100%</p> <p>Half yearly - 100%</p>
7.	<p><b>Bank reconciliations:</b></p> <p>Verification of BRS of all the bank accounts including outstanding entries in the previous BRS.</p>	<p>Quarterly - 100%</p>
8.	<p><b>Receivables:</b></p> <p>Periodical age wise/unit wise analysis of all receivables with respect to pricing, tenure of credit and collection.</p>	<p>Quarterly -50%</p>
9.	<p><b>Accounts :</b></p> <p>Vouching of all vouchers (cash, bank, JVs)</p>	<p>Quarterly -50%</p>
10.	<p><b>Inventories:</b></p> <p>(a) Periodical Physical verification of inventories.</p>	<p>(a) - Yearly -100%</p>
11.	<p><b>Fixed Assets:</b></p> <p>(a) Conduct of the Physical verification of fixed assets in accordance with the applicable Accounting policies.</p> <p>(b) Reporting the variances as per physical verification and as per Books of Account.</p> <p>(c) Check whether proper records are maintained including Fixed Assets Register and Depreciation is properly calculated and accounted for in accordance with the applicable Accounting policies.</p>	<p>Yearly - 100%</p> <p>Yearly - 100%</p> <p>Yearly - 100%</p>
12.	<p>Report on the inter unit reconciliation to be done monthly.</p>	<p>Quarterly-100%</p>

13.	Other areas which SPMCIL Management may consider necessary in the course of working of the units.
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**Note:** The firm undertaking internal audit has to ensure that all essential and significant areas of audit have been covered by them and no important area of audit has been left out.

## **AUDIT FEE & REPORTING REQUIREMENTS**

### **Audit fee**

- i. Audit Firms are required to quote the audit fees for Internal Audit of SPMCIL Corporate Office, New Delhi as sought at specific page of this document. Firms are required to upload a document specifically showing price break up along with their price ( as a part of financial bid )**
- ii. If required man days are not fulfilled by the audit firm after a ward of contract then payment will be deducted proportionately.**
- iii. No other expenses like TA/ DA / Boarding/Lodging will be reimbursed by the SPMCIL.**
- iv. GST or any other tax as applicable will be paid extra as per respective Tax Act.**
- v. The Firm shall be eligible for payment up to 25% of audit fee for each phase. Such fee shall be released only after submission of report for that phase followed by the bill and all supporting evidences/documents required to process such bills including wrap up discussion report with management for each Phases.**
- vi. The bill of fees should be duly accompanied by details of man power deployed in each phase of the audit assignment.**

### **Reporting requirement**

On completion of the Audit of the Audit Unit of each phase, the following steps should be followed before finalization of the report and the partner of the firm should meet and discuss the audit observations.

- (i) The salient audit observations of the respective preliminary Audit shall be discussed with the Head of Finance along designated officers of Corporate Head Office so that timely corrective action may be taken and based on the outcome, a draft composite Audit Report covering all the Audit areas within the scope shall be compiled/prepared, including additional information if any, that may be provided/obtained during such discussions and rectifications carried out on the instance of audit. The report should also contain specific suggestions for improvements, if any.
- (ii) Based on the outcome of the discussions, the Audit Report thus compiled shall be structured as outlined hereunder:

### **Internal Audit Reports should be divided into five separate parts, namely: Part-I Compliance and Report**

This part shall cover the comments of the Auditors on the adequacy of the compliance and action taken for rectification of errors/discrepancies pointed out by previous auditor pertaining to earlier phase and also Phase-I of the current year. It shall also contain the confirmation regarding implementation of policies, systems, controls etc. to avoid the recurrence of such irregularities in future. It may be ensured that the compliance report on audit observations pointed out in reports relating to earlier

er audits is made and corrective actions taken on those points are furnished in the Audit Report. In other words it may be ensured while conducting the audit, compliance report of the audit observations pointed out in the earlier report of preceding period, is furnished along with the corrective action taken. **Physical Verification of Fixed Assets report shall also be given.**

**Part-II Important Observations / Findings:**

This part shall contain all such significant discrepancies observed during the current Audit and the observations in which, the auditor feels immediate attention of management specifying the financial implications, if any. In this part Auditor shall also bring the important areas requiring improvement and their recommendation, if any. Also to indicate the improvements made by the SPMCIL based on the audit observations. Further to report any deviations/observations from policies, systems and procedures of SPMCIL

**Part-III Report on Testing of Effectiveness of Internal Controls:**

Perform Internal Financial control Audit as given in Scope of Work and submit the report giving recommendations on the ways that the SPMCIL may address control weaknesses. The Auditors would be required to include their findings in Part-III of their report.

**Part-IV Report on Contracts/POs placed on single tender & nomination basis:**

It has been decided that internal auditors will report separately on Contracts/Purchase Orders (POs) placed on single Tender/Nomination basis. The coverage of such contracts and the format for such contracts and the format for such reporting is included in the statement below which may kindly be adhered to.

**Part-V Detailed Report:**

In this part, the Auditor shall furnish the detailed results of the Audit and Auditors confirmation whether SPMCIL’s system/guideline/propriety has been adhered to in the areas viz. works including O&M contracts, procurement, operation, establishment records in Finance & HR, establishment expenses, other expenses, depreciation, Commercial billing & its realization/reconciliation, maintenance of fixed assets register, current assets, capital work in progress, mandatory spares, stores, inter unit accounts, review of accounts, provision of liabilities.

The Internal Auditor’s report shall be in the same sequence as given in the scope of audit and in case any item is not applicable to the audit unit, the same should be mentioned as nil.

**The report should be supplemented, in each Phase, by a statement indicating:**

(I) Particulars of records along with their volume (i.e. total no. of vouchers in each category for each phase) and value/volume checked as compared to the total volume and value of transactions. Similar statistics are required with reference to audit of contracts with the total no. of contracts awarded and the percentage of audit done.

(II) A report indicating the number of Tender/Contracts awarded on single tender & nomination basis in two categories viz. (i) Value more than Rs. 5 Lac and (ii) Value up to Rs . 5 Lac and furnish the same in the following statement indicating the contracts selected for review.

Sl.No.	Particulars	Awarded	LOA No.	Award	Whether	Proprietary	Policies	&



	Party	& Date	Value (Rs. Lac)	Items/Source	Standardization/Urgency	Procedures for award of contracts have been adhered to (Yes/No), if No, state the reasons

(III) A summary report indicating the important observations for each phase and for each area.

(IV) A statement indicating the audit personnel deployed (designation) including the visits of partners and the period of audit for each substation. It is expected that the entire scope is covered in a systematic manner and to facilitate the reporting as per the requirement.

#### MAN-DAYS REQUIREMENT

S. No.	Name of the units	Minimum man day requirement		
		Partners	Qualified Assistants	Assistants(including at least one semi qualified assistant)
1	SPMCIL Corporate office, Delhi	12	24	40

1. The firm has to quote rates for SPMCIL Corporate Office, New Delhi as defined on page no 13 of this document and keeping in mind the above man-days requirement.
2. The allocation of manpower by audit firm amongst phases will be as follow:-
  - i) Quarter ended June : 25%
  - ii) Quarter ended September : 25%
  - iii) Quarter ended December : 25%
  - iv) Quarter ended March : 25%
3. The man-days requirement is exclusive of travel time.
4. For better monitoring of audit assignment SPMCIL Corporate Office, New Delhi shall maintain records of man power deployed for each phase by the Firm. A man day shall consist of minimum 8 hours each day and shortfall in working hours will be adjusted on pro rata basis. However, there will not be any additional payment for the manpower deployed in excess of the minimum man days.

## TIMELINES FOR CONDUCTING INTERNAL AUDIT

The internal audit shall be conducted in accordance with the timelines as specified below:-

S.No.	Particulars	2025-2026 Due Date
A	Internal audit for quarter ended June 2025 (Phase - I)	
	Submission of final Audit report	31.07.2025
B	Internal audit for quarter ended September 2025 (Phase - II)	
	Submission of final Audit report	31.10.2025
C	Internal audit for quarter ended December 2025 (Phase - III)	
	Submission of final Audit report	31.01.2026
D	Internal audit for quarter ended March 2026 ( Phase-IV)	
	Submission of final Audit Report	15.04.2026

Note:

- Any delay beyond 15 days in furnishing of internal audit report consequently for two phases due to non-deployment of manpower or any other reason attributable to the audit firm within stipulated dates mentioned as above will render audit firm to disqualify for future assignment and their nomination will not be considered for subsequent years.
- Internal Audit for F.Y 2025-2026 shall be carried out on quarterly basis for which timelines shall be decided later at the time of extension of contract.

### **FORMAT FOR APPLICATION**

- Name of the Firm:
- Registration No. of the Firm :  
(Institute of Chartered/Cost Accountants of India)
- i. Date of Registration of the Firm :

ii. Type of firm : Partnership firm/ LLP firm/Proprietor

4. Details of Head Office & Branch Office(s): Head Office:

Address	Date of Establishment	Contact No(s)	E-mail

Branch Office 1

Address	Date of Establishment	Contact No(s)	E-mail

Branch Office 2

Address	Date of Establishment	Contact No(s)	E-mail

(Insert further branch office(s), if any)

5. Details of Partners in the Firm/Limited Liability Partnership:

S.No.	Name of the Partner	Membership No.	Membership Status ACA/ACMA/ FCA/FCMA	CISA/DISA/IS A or equivalent qualification	Date of Joining the firm As Partner
1					

2					
3					
4					
5					
6					

(Please attach certificate issued by institute of chartered accountants of India (ICAI)/ Institute of cost accountants of India (ICAI) in support of information furnished at Sl. No. 1, 2, 3, 4 and 5 above)

6. Is the partner of Firm/LLP:-

Sr. No.	Particulars.	Yes/ No
a.	Dismissed Government Servant.	
b.	Removed from approved list of vendors.	
c.	Demoted to a lower class of vendors.	
d.	Having business banned/suspended by any government in the past.	
e.	Convicted by a court of law.	
f.	Retired engineer/official from engineering Department of Govt. of India within last two years.	
g.	Direction of partner of any other company/ firm enlisted with CPWD or any other department.	
h.	Member of Parliament or any State Legislative Assembly.	

7. Is any Partner/Person working with the applicant is a near relative of the officer/ official of SPMCIL: Yes/No.

8. Details of Qualified Assistants (i.e Chartered/Cost Accountants employed by the firm)

Sl.no.	Name of the Assistant	Membership No.	Whether ACA/ACMA/FCA/FCMA (Please attached membership certificate issued by respective institutes for each qualified assistant)	Date of joining the firm as qualified assistant
1				
2				
3				
4				

9. Details of Experience in PSU Sector:

Sl.no.	Name of the Company	Year of audit	Type of audit - whether statutory/internal audit (please attach copy of appointment letter for each year & for every company)
1.			
2.			
3.			

10. Details of Experience in conducting audit in organization working on SAP ERP Platform :

S.No.	Name of the Company	Year of Audit	Type of Audit - Whether Statutory/Internal Audit (Please attach copy of appointment letter for each year & for every company)
1			
2			
3			

11. Income Tax PAN No. of the Firm

12. GST Tax Registration No. :

13. Firms of Chartered Accountants registered as MSME will submit the certificate for registration as MSME.

14 Bank details for NEFT :

1.	Bank Name	
2.	Branch Name and Address	
3	Bank Account Number & Type of Account	
4.	IFSC Code	

Note: A Cancelled Cheque is to be enclosed in support of details as filled in Sr. No. 14 above.

15 Turnover of the Firm:-

TURNOVER (F.Y.)	2021-2022	2022-2023	2023-2024
( in Rs. Lakhs )			

16 It is confirmed that all the requirements as per format for application to the tender documents have been complied with.

17 We confirm that we have not taken any deviation from the terms & conditions, of the tender documents.

I/We certify that the information given above is true to the best of our knowledge. I/We also understand that if any of the information is found wrong, my/our tender will not be considered.

Date .....

Signature of Partner with Name & Seal of the Audit Firm

Note: 1. Firm is required to upload signed and sealed copy of this document as compliance to Scope of Work.

**QUALIFICATION / ELIGIBILITY CRITERIA**

The qualification criteria are as under:-

- i. Bidder firm should have conducted three Statutory/Internal audit in last 5 years of any organization working on SAP ERP Platform.
- ii. Bidder firm should not have suffered any financial loss for more than one year during the last three years.
- iii. Audit firms should have office at one location (at least) out of below mentioned cities:- New Delhi/NCR.

### SELECTION CRITERIA (POINT ALLOCATION)

Sl. No	Particulars	Points to be allocated	Maximum Points	Supporting Documents
1.	Year of establishment of the Audit firm/Limited Liability Partnership Firm.	10 Years  1 Point for each year.  Cutoff date shall be 31.12.2024	10 (ten)	Registration certificate of the firm issued by the Institute of Chartered accountants of India and / or Institute of Cost Accountants of India. Information related to year of establishment of Head Office(s) & Branch office(s), addresses, details of partners and their membership nos. etc. as Indicated in the Certificate.
2.	No. of Partners in the Firms/Limited Liability Partnership Firm who with the Firm for a minimum period of year as on date of application.	a) Four (4) points for each Partner who is A CA/ACMA.  b) Five (5) points for each Partner who is FCA/FCMA.	20 (twenty)	Registration certificate of the firm issued by the Institute of Chartered accountants of India and / or Institute of Cost Accountants of India. Information related to year of establishment of Head Office(s) & Branch office(s), addresses, details of partners and their membership nos. etc. as Indicated in the Certificate.
3.	No. of Qualified Assistants (Chartered/Cost accountants) employed with the firm.	a) FCA/FCMA 3 per person  b) ACA/ ACMA 2 per person	15 (fifteen)	Copy of details filed with the Institute of Chartered/Cost Accountants of India.

4.	Experience of the Firm in Organization working on SAP ERP Platform as Statutory Auditor (Experience in 2024-25 not to be considered).	3 (Three) per year of Audit (fraction of the year to be ignored).	15 (Fifteen)	Copies of appointment letters /orders for statutory audit/ internal audit of any entity. Certificate shall be submitted from the entity that they are SAP compliant.
5.	Experience of the firm in internal audit of Central/State PSU (Audits of 2024-25 not to be considered)	Mini-ratna and above 5 (Five) per audit and other PSUs 2 per audit.	20 (Twenty)	Copies of appointment letters/orders for internal audit in any Central /State Govt. PSU. (Excluding banks and insurance PSUs.)
6.	Turnover of the internal audit clients during F.Y. 2021-2022, 2022-2023, 2023-2024	a) More than Rs. 200 Cr.& upto Rs.- 500 Cr. per client per year (2 points)  b) More than Rs. 500 Cr.& upto Rs. 1000 Cr. per client per year (4 points)  c) More than 1000Cr. per client per year (6 points)	20 (twenty)	Copies of relevant pages of audited financials for all the clients for F.Y. 2023-2024, 2022-2023 and 2021-2022 to be enclosed.

**Notes:-**

- 1. All above mentioned supporting documents along with application (format of application) will constitute "Technical Bid".**
- 2. The Bidder will mention self-evaluated score against each parameter and will provide related documentary evidence against each parameter given above. The self-evaluated scores of the Bidder will be verified by the Evaluating Committee of SPMCIL based on the documentary evidence provided. The scores given by the Committee after verification with the documentary evidences as provided by the Bidder shall be considered final.**
- 3. Only those firms who secure at least 70% and above marks as per selection criteria mentioned above shall be considered for opening of Financial bid.**
- 4. In case of tie, the following sequence shall be adopted for selection:**
  - (a) The Audit Firm having longer experience will be given preference based on the year of Establishment.
  - (b) The Audit Firm with a higher number of Fellow Members of the Institute of Chartered Accountants or Cost Accountants of India as partners will be considered.
  - (c) The Audit Firm with a higher number of Associate Members of the Institute of Chartered Accountants and Cost Accountants of India as partners will be considered.

For the purpose of selection of the Internal Audit Firm in case of tie, only clause (a) mentioned above will be considered. However, in a situation where even after considering clause (a), the tie co



continues, the remaining clauses i.e. (b) to (e) will be considered individually until the tie is broken.

**All bidders are requested to upload the price breakup in their Financial Bid as follows:**

Sl. No.	Name of units	Partner fee (a )	Qualified assistants Fee (b)	Assistants Fee (c)	Grand total (a+b+c)
1	SPMCIL Corporate office, Delhi				
	GST (if applicable)				
	Total :				

**NOTE : Firms are required to upload a document specifically showing price break up for along with their price (as a part of financial bid) and the format for such document should be as indicated above.**

#### **On opening the financial bids:**

In case the L1 firm is Non MSE, the price quoted by MSE firm within the range of L1 +15% will be asked to match the price of L1 firm. In case the MSME firm matches the L1 price, order will be placed on MSE firm. In case the MSE firm does not match the price of L1 firm , the next lower offer of the MSE firm within the range of L1 + 15% will be asked to match the price of L1 & so on.

In case no MSE firm (within the range of L1+15%) matches the price of L1 firm, order will be placed on L1 ( non-MSE) firm.

The present Statutory Auditor (as appointed by the C&AG) of SPMCIL Corporate Head Office will not be eligible for bidding in compliance with the provisions of section 144 of the Companies Act, 2013. Accordingly, the following shall also not be eligible for bidding:-

- § Any of the partners of the firm doing Statutory audit of SPMCIL Corporate Head Office (to be referred as statutory audit firm).
- § Any of its parents, subsidiary or associate entity, if any,
- § Any other entity whatsoever, in which the statutory audit firm or any of its partners have significant influence or control.
- § Any other entity whose name or trademark or brand is used by the statutory audit firm or any of its partners.

#### **LIST OF DOCUMENTS TO BE SUBMITTED ALONG WITH THE APPLICATION:**

Interested audit firms are advised to go through contents of the tender documents carefully and submit all self-attested copies of the following documents in proper sequence along with the bid as described hereinafter:

1. Registration certificate of the firm issued by the Institute of Chartered Accountants of India and / or Institute of Cost Accountants of India, Information related to year of establishment of Head Office & Branch Office(s), addresses, details of partners and their membership nos. etc. as indicated in the Certificate will be treated as conclusive and final information for evaluation of tenders.
2. Membership certificates of the qualified assistants issued by the Institute of Chartered Accountants of India and / or Institute of Cost Accountants of India.
3. Copies of appointment letters for Statutory/Internal audit in organizations working on SAP ERP Platform.
4. Copy of PAN Card.
5. Copy of GST Registration.
6. A cancelled cheque of the Bank to which Fee payments will be made.
7. A copy of complete tender document duly signed and sealed as a token of acceptance of all terms and conditions.

---X---X---

### 3. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

## Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

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

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

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

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

**---Thank You/धन्यवाद---**