

ARTIFICIAL LIMBS MANUFACTURING CORPORATION OF INDIA

G T Road, Naramau, Kanpur – 209217

“TENDER DOCUMENT”

Tender No. Internal Audit/24-25/dated 18.09.2024 Due on 08.10.2024 at.15:00 Hrs

Date :

To,

M/s _____

Dear Sir,

Artificial Limbs Manufacturing Corporation of India (ALIMCO) wishes to engage partnership firms of Chartered Accountants/ Cost Accountants as “Internal Auditors” for an initial period of FY 2024-25 that can be extended further for a period of 02 financial years, on assessment of performance by Audit Committee.

ALIMCO’s Head Office and main manufacturing plant is in **Kanpur**. Apart from this, the corporation has Auxiliary Production Center (APC) at **Mohali (Punjab), Bhubaneshwar, Jabalpur, Bangalore, Ujjain** and **Faridabad** with Regional Marketing Centers (RMC) at **Delhi, Mumbai, Kolkata, Hyderabad and Guwahati** & Pradhan Mantri Divyasha Kendra (PMDKs)

(existing and upcoming) across the country.

The proposed Internal Audit requirement is for the corporation as a whole (HQ, Auxilliary Production Centers, Regional Marketing Centers and Pradhan Mantri Divyasha Kendra (PMDKs) separately. The assignment of internal audit is required to be quoted for each of the above stations separately for HQ, each APC, each RMC and PMDKs. The assignment per PMDK for a single state shall be given to one firm only. PMDK audit fee shall be on per Center basis for existing and upcoming PMDKs in that state. **No travelling or Daily allowances (including Stay Charges) are payable and hence the quote should accordingly be given.**

Sealed quotations are invited under single Bid (Consolidated Technical as well as Price Evaluation) System. On the sealed envelope, the Name of the Tenderer/Firm, Tender No., Tender Due Date Documents and “Price Bid” on respective envelope containing such bid should be clearly mentioned and addressed to The Manager (Finance & Accounts), ALIMCO, G T Road, Naramau, Kanpur(UP)-Pin 209217 so as to reach by 14.30 Hrs on the Tender Opening Date mentioned above. All offers received in time will be opened at 15.00 hrs on the same day at Alimco HQ, Kanpur in the presence of representatives of tenderers who may like to be present. The corporation shall not be responsible for any postal delay and no tenders shall be accepted after the due date and time.

1.0 SCOPE OF WORK:

- 1.01 The suggested check list for conducting internal audit is enclosed at **Annexure "A"**. This list is only a suggested list and not an exhaustive list. The intention is to audit all the business systems to have a reasonable assurance of the systems being in place and being followed in all the activities of the corporation. The report shall form a basis of reasonable assurance with regards to the internal control system being in place to the statutory auditors appointed by the C&AG
- 1.02 The Selected Internal Auditor Shall also be responsible for Audits and for checking of vouchers and ledger scrutiny, checking other systems on the basis of which accounts is being prepared so as to cover 100% activities of the corporation. Indicative number of vouchers as given below shall help the quoting firms in assessment of the internal audit work:

Sl. No.	Place of Audit	Numbers of Vouchers annually (Approx.)	Audit Schedule (Program)
1.	HQ, Kanpur	34000	After the selection of internal auditors, the firms are required to give Audit Program for complete coverage including all sub-systems effecting the accounts. The requirement is for audit of the systems and accounts to give a reasonable assurance to Audit Committee as well as to the statutory auditors. Pressing appropriate manpower and qualified professionals shall be the prerogative of the firms to give audit reports timely. The periodicity of reports may be decided by Internal Auditors subject to a minimum of one audit report per quarter covering all the areas.
2.	AAPC Bangalore	4000	
3.	AAPC Jabalpur	3500	
4.	AAPC Mohali (Punjab)	4000	
5.	AAPC Bhubaneshwar	3500	
6.	AAPC Ujjain	2500	
7.	AAPC Faridabad	2700	
8.	RMC New Delhi	1500	
9.	RMC Hyderabad	1000	
10.	RMC Mumbai	1000	
11.	RMC Kolkata	1500	
12.	RMC Guwahati	1000	
13.	For Each PMDKs	500	

Note: The above mentioned voucher numbers are taken on estimated basis, however actual numbers of vouchers may vary. List of Existing Nos of PMDKs State wise & further proposed is enclosed through Annexure-D. Corporation is in process of opening new PMDKs throughout the Country. For Head Quarter & Auxiliary Production Centre & Regional Marketing Centre

Tenderer has to apply centre wise & for PMDKs tenderer has to apply State wise. In Case of work assignment of New PMDK, the selected firm shall be bound for Internal audit of new PMDKs in each State at the rate specified for each PMDK.

- 1.02 For AAPCs, RMCs & PMDKs the firms should co-ordinate with Unit In-charge whereas for Head Office, the co-ordination shall be handled by Manager (Finance & Accounts). Overall Co-ordination shall be done by Manager (Finance & Accounts) in Head Office.
- 1.03 The Internal Auditors are required to give minimum quarterly reports for each center ensuring all activities, due pre-audits and daily checks.
- 1.04 During the course of audit, discrepancies must necessarily be communicated to the Unit In-charge in writing and finally reported after due care has been taken for typographical error for posting clerical errors. Findings should be discussed with Unit Head and the Report should have an endorsement of such discussions.

2.0 TENDER PAPERS:

- 2.01 The sealed envelope marked "Tender No." is required to submit tender papers as per details filled in Annexure "B" by the firm.

3.0 INSTRUCTIONS TO TENDERERS:

- 3.01 The rates are required to be quoted for each center separately for Head Quarter, Auxiliary Production Centers, & Regional Marketing Centers & for PMDKs State wise per PMDK rate is to be quoted **as per Format- "A"**. Any person desiring to quote for more than one center can do so provided he has sufficient manpower and resources to conduct the audits and give the report within the timeframe.
- 3.02 The quote to be submitted should indicate professional fee and taxes as indicated in the format.
- 3.03 Price Bids below the minimum annual fees will be out rightly rejected.

4.0 Criteria for declaration of selected party:

- 4.01 The Criteria for the selection of Internal Auditors are given in Annexure "C1 for Head Quarter Kanpur, C2 for APCs, C3 for RMCs & C4 for PMDKs.
- 4.02 In case more than one L-1, the Corporation shall resort to Tie-Breaker formulae to decide L-1 quote for each location.

4.03 Tie Breaking formulae

In case, amongst the Firms who qualify technically obtaining the cut off specified in C-1, C-2, C-3 or C-4, there are more than one tender quoting minimum charges or lowest charges above minimum, the criteria for selecting the firm for conduct of internal audit through tie breaker shall be as follows:-

- a) Firm having experience of internal Audit in maximum PSUs/Listed Entities/Autonomous Bodies of the Government of India shall be preferred.
- b) For calculating this criteria, the papers submitted in support of Sl. No. 13 of Annexure-B shall be considered.

The firm is required to submit appointment letters/ /contract agreements for the audit assignment **and a completion certificate** from the PSUs/Listed Entities/Autonomous Bodies of the Government of India clearly mentioning the reference no. & date of the letter vide, which the assignment was allotted to the firm along with Annexure "B".

Concurrent Audit/Revenue Audit/Stock Audit of the Bank will not be considered in the experience. Further in case, the firm has conducted Internal audit in an PSUs/Listed Entities/Autonomous Bodies of the Government of India for more than one financial year, the same shall be counted as a single PSUs/Listed Entities/Autonomous Bodies of the Government of India for the purpose of evaluation.

- 4.04 In Case more than one firm meet the norms mentioned in Note No. 4.03 then preference will be given to firm having Head Quarter in such location.
- 4.05 In Case more than one firm meet the norms mentioned in Note No. 4.03 & 4.04 then preference will be given to the firm having maximum average turnover in last 5 years i.e. Financial Year 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 for Head quarter & AAPCs & last three years i.e 2021-22, 2022-23 & 2023-24 for RMCs & PMDKs
- 4.06 In Case more than one firm meet the norms mentioned in Note No. 4.03, 4.04 & 4.05 then preference will be given to the firm established earliest.
- 4.07 The tie breaking formula is an integral part of this tender and since it is being pre-disclosed, no representation after opening of the tender shall be entertained.
- 4.08 In case of contradiction in words & figure, amount in words will be final and binding.

5.0 SECURITY DEPOSIT:

- 5.01 For fulfillment of the contractual obligation of Internal Audit assignment, the successful firm shall deposit Security Deposit of 3% of the total value of job awarded.
- 5.02 The Security Deposit will be deposited within 7 days after the allotment of work order.
- 5.03 The Security Deposit shall be refunded on successful completion of the assignment.

6.0 VALIDITY OF OFFER/QUOTATION:

- 6.01 The offer/quotation submitted against this Tender shall be valid upto 90 days from the date of opening of the "Price Bid".
- 6.02 The Tenderers shall be bound by terms of this tender document, if notification of acceptance of the offer against this tender is issued within the validity period.

7.0 PAYMENTS & OTHER TERMS:

- 7.01 The Bills submitted by the Professional (along with GST No. of ALIMCO) should be duly verified by the concerned Unit In-charge (along with Accounts person) and Concerned officer of finance Department in case of Head Office.
- 7.02 The expenses, if incurred by the corporation shall be monetized and shall be considered as a part of reimbursement and shall be deducted from the Bill. Deficiency in terms of covering all the matters within the scope shall be referred to the Audit Committee whose directions shall be final and binding.
- 7.03 Payments terms are within 30 days of submission & admission of Report along with the Bill.
- 7.04 Payment shall be made through RTGS/NEFT for which RTGS/NEFT details (along with one copy of blank cancel Cheque) of Firms required at the time of submitting tender.
- 7.05 GST portion in the bill shall be payable on reflection of Input in GST Portal against our GST Number and availing input credit. GST No. is 09AABCA8899F1Z6 (ALIMCO HQ, Kanpur).

8.0 GENERAL TERMS & CONDITIONS OF TENDER:

- 8.01 The time is the essence of the contract. The quarterly report has to be ensured. For each quarter, the internal Audit report should be given by 20th of the next month.
- 8.02 The liquidated damages shall be levied for delay from the above timelines which shall be 0.5% every week subject to a maximum of 10%+ GST @18%.
- 8.03 Any offer submitted against this tender in deviation from the terms of this tender will stand rejected.
- 8.04 Ensuring adequate manpower seeing the volume of the work and ensuring exhaustive coverage with quality of audit shall be the responsibility of the internal auditor and shall have a bearing on continuity.
- 8.05 The successful firm shall not sub - contract the internal audit assignment.

- 8.06 All entries in the offer shall be either typed or neatly hand written. Tenders having over writings/fluid application/cutting etc. without proper authentication will be rejected.
- 8.07 Conditional Offer / Quotation shall not be acceptable.
- 8.08 GST needs to be mentioned with applicable rate and whenever rate of taxes will be amended by Govt., it will be paid on actual basis.
- 8.09 The firm should ensure the required scope of reasonable assurance is met and should deploy the manpower accordingly.
- 8.10 Price Bids below the minimum annual fees will be outrightly rejected.
- 8.11 The firm shall also submit the Annexure "B" with the Tender. Documents once submitted are final & binding. There will be no opportunity given for submitting additional documents after last date of submission the tender.
- 8.12 The firms will mandatorily submit an affidavit on a stamp paper of Rs. 100/- stating that: "It is to certify that the firm has not been blacklisted by any CPSU/State PSU. In case it is found that the firm has submitted false documents, the firm shall be debarred from participating in any bid of ALIMCO for a period of five years."
- 8.13 In case above affidavit not submitted by the firms, the Bids shall be summarily rejected.

9.0 ARBITRATION:

- 9.01 If any dispute/question or controversy arises in respect of or arising out of the assignment / Job Work Contract, the matter in dispute shall be referred to the arbitration of the Chairman & Managing Director of ALIMCO or its nominee and the decision of the Chairman and Managing Director or nominee shall be final and binding on both the parties.
- 9.02 The provision of the ARBITRATION & CONCILATION ACT, 1996 as amended from time to time shall apply to such arbitration proceedings.
- 9.03 Arbitration proceedings shall be held at Kanpur only and the Kanpur City Court will have the jurisdiction in the matter.

**Manager (Finance & Accounts)
ALIMCO, KANPUR**

ARTIFICIAL LIMBS MANUFACTURING CORPORATION OF INDIA
G T Road, Naramau, Kanpur –209217
Format “A”

To the Tender for Internal Audit for the Purpose of Quoting Rates

Sl. No.	Location* for which quote is being submitted	Minimum Annual Fees (Excluding GST)	Professional Fee (Rs.) Quoted	GST@_%(Rs.)	Total Amount In figure (Rs.)	Total Amount in words (Rs.)
1	Head Quarter, Kanpur	3,00,000.00				
2	Bhubaneswar	1,50,000.00				
3	Jabalpur	1,20,000.00				
4	Bangalore	1,20,000.00				
5	Mohali (Punjab)	1,20,000.00				
6	Ujjain	1,50,000.00				
7	Faridabad	1,20,000.00				
8	New Delhi	40,000.00				
9	Mumbai	40,000.00				
10	Kolkata	40,000.00				
11	Hyderabad	40,000.00				
12	Guwahati	50,000.00				
13	For Each PMDKs in a State	10,000.00				

Note: -

1. GST needs to be mentioned with applicable rate and whenever rate of taxes will be amended by Govt., it will be paid on actual basis.
2. The firm should ensure the required scope of reasonable assurance is met and should deploy the manpower accordingly.
3. **Price Bids below the minimum annual fees will be outrightly rejected.**
4. **The firm shall also submit the Annexure “B” with the Tender.**
5. **Documents once submitted are final & binding. There will be no opportunity given for submitting additional documents after last date of submission the tender.**
6. **The firms will mandatorily submit an affidavit on a stamp paper of Rs. 100/- stating that: “It is to certify that the firm has not been blacklisted by any CPSU/State PSU. In case it is found that the firm has submitted false documents, the firm shall be debarred from participating in any bid of ALIMCO for a period of five years.”**

7. In case above affidavit not submitted by the firms, the Bids shall be summarily rejected.

I have gone through the Tender Documents and agree to abide by the terms and conditions of the Tender and have attached all the documents required.

(Authorized Signatory)
Seal of the firm mentioning Registration Number

Annexure-A
Internal Audit check list

A. COMPLIANCE WITH THE PROVISIONS OF LAW: Applicable Statewise

S.No.	Particulars	YES/NO/NA	Comments
1.	<u>GST Related</u> Is GST return filled within due date? a) GSTR-1 b) GSTR-3B c) GSTR-7 d) GSTR-9 e) GSTR-9C		
2	Is Monthly GSTR-3B returns reconciled with GSTR-2B returns? If not ,reconciliation prepared by Unit has to be placed as annexure to audit report covering the following: a) Current month entries in SAP- not in 2B. b) Previous month entries in 2B- not in SAP c) GSTR 1 Match with GSTR 3B (Month wise).		
3	<u>Income Tax & TDS related</u> Is TDS deducted as per Income Tax Act, 1961? a) Is TDS deposited with in due date? b) Is TCS deposited within due date? c) Is form 16 issued within due date? d) Is form 16A issued within due date? e) Is form 27D issued within due date?		
4	Is TDS Return filled within due date? a) Form 24Q b) Form 26Q c) Form 27 Q d) Form 27EQ		
5	a) Account wise details of expense and its correlation to TDS deducted. Every Unit shall prepare the details of Expense under a expense Head, Amount of TDS and GST-TDS. b)Are All the statutory liability has been shown under the proper head of ledger by the corporation?		
6	Is the reconciliation made between the tax deducted and tax deposited? If deviation please notify		
7	<u>Provident Fund</u> Whether PF amount (regular employees) is monthly deposited within due date per rules.		
8	Is EPS amount is monthly deposited within due date as per EPF ACT?		

Annexure-A
Internal Audit check list

B. RAW MATERIALS, STORES, SPARES AND PACKING MATERIALS

S.No.	Particulars	YES/NO/NA	Comments
1	Is the stock level maintained for every Store in SAP and is the indent raised as per norms and as per production plan.		
2	Is the Purchase Policy followed in Tender Procedure. Review Tender procedure for all cases above Rs 1.00 Crore.		
3	Confirm that no store material is received without a proper purchase Order.		
4	Confirm that Material Issue Note, Stock Adjustment Voucher and Store Credit Notes are properly and serially entered in SAP. Confirm proper Store Ledger and correct value of Store and Issues are reflected in Books of Accounts in SAP.		
5	Is payment released to supplier is as per PO payment terms and conditions and is being communicated to stake holders properly.		
6	Are the intimations for the rejected materials communicated with the vendors within 2 days after rejection.		
7	Are the rejected materials lifted by the vendors within 10-15 days after intimation to the vendors?		
8	Is reasonable action taken by the corporation, if the rejected materials not lifted by the vendors.		
9	Is the material consumed as per MIN in accordance with the standard Bill of Material. And that, the Production Order commencement quantity is reaching the final SFG/FG stage as per Bill of Material in SAP.		
10	Is the issue of materials for job work and received after completion of job work is recorded properly?		
11	Is the material issued for Job Work is being returned as completed timely and no material prior to 1 month is with the Job Worker.		

Annexure-A
Internal Audit check list

12	Is there a system of perpetual inventory control and is the same being followed reporting Shortage/Excess periodically.		
13	Loss of production because of no inventory.		
14.	Disposal action taken for non-moving and slow moving inventories identified and provided in last year accounts.		
15.	Cases where Inward is recorded after 10 days from the Supplier Billing Date and General observation thereon.		
16.	Cases where CPP is resorted to in Items where there was an existing PO and whether Risk Purchase Clause has been levied on defaulting Vendor.		
17.	Assessment of cases of CPP and why Cash Purchase was resorted with a view to put an end to the CPP process.		
18.	Are all CPPs & GRNs posted in store ledger? If not, please provide details.		
19.	Regarding Bank Guarantee:- <ol style="list-style-type: none"> 1. Are all Bank Guarantee received by Corporation maintained in register? 2. Is confirmation received from issuing bank in respect of all Bank Guarantees? 3. Are all expired Bank Guarantee returned to user department within stipulated time? 		
20.	Cases of Old EMD and Security Deposit which have not been refunded getting the reasons for not returning from Material Management Department.		
21.	Consumption analysis and its linkage with Product, Process and Activities.		
22.	Observation on Valuation of Store Inventory, Work-in-progress and Finished Goods.		

Annexure-A

Internal Audit check list

C, SALE OF FINISHED GOODS, FABRICATED ITEMS AND SCRAP

S.No.	Particulars	YES/NO/NA	Comments
1	Is the DPS (Sales Order) as per approved price list. Cases of deviation with the reasons may be obtained from Marketing Section.		
2	Is the system of booking DPS (Sale Order) synchronized with linking of Customer Advance against Sale Order.		
3	Does the booking of Sales Invoice in SAP have all forward and backward linkages. Suggestion for better internal control in this regard.		
4	Is the RTU sales backed by SCN, Fabricating Bill backed by Purchase and Appliance Distribution Certificate and is within 1 month from distribution date as appearing in Arjun Portal.		
5	Comment on the Scrap generation, storage and Disposal system with proper recording and booking.		
6	Are the Camp Expenses booked through SAP CAMP EXPENSE MODULE and comment on the report generated.		
7	Sundry Debtor National Institute Review; Comments on aging and system		
8	Sundry Debtor CSR Review . Comments on aging and system		
9	Ageing of Sundry Debtors and comments on the same.		

Annexure-A
Internal Audit check list

D. Grant Utilization and Grant Accounting:

S.No.	Particulars	YES/NO/NA	Comments
1	Is the receipt of Grant-in-aid at Head Quarter matched with the sanction order received from the Ministry? If any deviation please notify.		
2	Whether the ADIP/SSA/RVY Grant has been properly utilized as per the norms given in the ADIP Scheme & RVY Scheme notified by the Ministry of Social Justice & Empowerment, Government of India? Further, is the Grant Utilization tallying with ARJUN PORTAL.		
3	Is the Grant Accounting matching Arjun Portal and WBS system of SAP. Please also review the ARJUN portal data and comment on the effectiveness of data linking with distribution and suggesting ideas to improve further.		
4	Is the DPS raised as per the ADIP/ADIP SSA/ RVY assessment report? If not, Please notify.		
5	Are the Utilization Certificates of ADIP, ADIP SSA/RVY camps matched with the utilization certificates submitted by the marketing department on the basis of ARJUN PORTAL? If not, Please notify.		
6	Is the CNA Account matching with PFMS system and Books of Accounts		
7	Study, Comment and suggest improvement on Camp planning, execution, distribution, closing and submission of UC in public platform and its linkages in Accounts, SAP and serviceability.		
8	Reconciliation of NOA, NOB and Value for all camps matching with Utilization Certificate, Arjun Portal and Invoicing done for that camp.		
9	Are all utilization certificates checked by the internal auditor?		

- - applies to CSR Camps also

Annexure-A
Internal Audit check list

E. Advance from Customers

S.No.	Particulars	YES/NO/NA	Comments
1	Is the Dispatch Planning Sheet (DPS) has been raised for all advance received from customers? Auditors are required to match Bank Statements for seeing the booking in Customer Advance and for seeing the receipts which can potentially be a Customer Advance. If not, please specify.		
2	Is the Customer Advances tallying with the Outstanding Sales Orders (DPS) and what is the ageing of Customer Advances.		
3	Is the Sales against these Customer Advances being directly debited to Customer Advance instead of routing through Sundry Debtors.		
4	Are the details of materials pending for supply against the advance from the customers, made age wise?		
5	Are the advances and Debtors duly approved by competent authority as per DOP?		
6	Obtain Balance confirmations covering at least 80% value		

Annexure-A
Internal Audit check list

F. Loans & Advances

S.No.	Particulars	YES/NO/NA	Comments
1	Is there any system for monitoring Capital advances and ensure early settlement.		
2	Is the advance release against the project items with proper check & balance after the submission of expenditure/purchase bills?		
3	Are the project advance and other advances given after proper control of bank guarantee?		
4	Audit of TA / DA as per Relevant rules and booking Camp-wise and Cost Center wise.		
5	Are the TA advance adjusted or settled before a fresh advance.		
6	List the cases where TA Bill is booked after 12 days of performing travel.		
7	Ageing of the advances and cases of Advances to Employees, Suppliers and other stake-holder beyond 30 days.		
8	Balance confirmations covering 80% value		

G. CASH/ BANK LIMIT:

S.No.	Particulars	YES/NO/NA	Comments
1	Is cash balance as per cash book in SAP, verified physically during the audit. And is there a system/ record evidencing Cash verification once in every fortnight.		
2	Is there any system of checking bank interest and bank charges? If any discrepancies, please inform.		
3	Is bank reconciliation in SAP prepared on weekly basis with adjustment entry showing in the bank reconciliation passed within 3 days		
4	Are proper records of fixed deposit receipt made; Are FDRs physically verified and confirmed.		
5	Is the calculation of accrued interest appropriate?		
6	Are the records of bank guarantee, FDR Hypothecation keeps properly?		

Annexure-A
Internal Audit check list

H. Creditors/ Payables

S.No.	Particulars	YES/NO/NA	Comments
1	Are the payments regularly being made within 3 days from receipt of GRN in Accounts and are the details being shared with stakeholders.		
2	Are the records related to creditors in SAP maintained properly?		
3	Is the outstanding bills being reconciled with the Vendors regularly with resolution of disputes, if any. Provide ageing of advance.		
4	What is the mechanism of monitoring Vendor advance and list of advances unsettled for more than 4 months, confirmation of Vendors.		

I. Project Accounting and Fixed Assets

S.No.	Particulars	YES/NO/NA	Comments
1	Are proper books of account maintained for project accounting & Fixed Assets. Is Fixed Asset Register properly maintained in SAP. Is Capital Work in progress properly identified and listed with constant monitoring in Finance as well as in the Project Department.		
2	Are the Bills being passed on proper recommendation by the project department with respect to Put to use etc.		
3	Is the proper e- MB book maintained based on which verification is being provided. Is there a proper linkage of MB book and payment made to the contractor.		
4	Is the CAPEX being monitored regularly so as to achieve MOU targets.		
5	Is the long pending CWIP reviewed due to not capitalized timely?		
6	Whether all condemned assets and its disposal have taken place and accounted properly, if any deviation, please notify?		
7	Are all unused assts and its disposal have taken place and accounted properly, if any deviation, please notify?		
8	Review of the system in SAP		

Annexure-A
Internal Audit check list

J. Payroll and Expenditure Booking

S.No.	Particulars	YES/NO/NA	Comments
1	Review of the HRMS system in SAP and suggestion for improvement		
2	Whether proper accounting for wages & salaries is done every month in SAP with simultaneous booking of vouchers in accounts.		
3	Are attendance records checked and payment is made as per Biometric system? If any deviation, please inform.		
4	Review of approvals relating to HRMS and its linkage with Payroll with respect to increments, TA/DA , Leave records		
5	Review of the on-line vacancy portal and suggesting improvements.		
6	Is proper deduction being made for Late entry?		
7	Are service books properly maintained?		
8	Before actual payroll run, is simulated run being properly checked		
9	Workers c/off management review as per the corporation rules		
10	TA / DA checking ; local Coveyance checking, Canteen subsidy checking, EL encashment checking, Full and Final payment checking		
11	Employee Taxation working checking and ensuring deduction of TDS as per law.		
12	Is the deductions like Pension , EPS, PF, Festival Advance, Medical Recovery being followed as per rules with deposit timely.		
13	Checking of Medical Bills, Post Retirement Medical Benefit and ensuring to be as per rules.		
14	Are personal files being maintained in accordance with corporation record retention policy?		
15	Audit of Leave Balances of all employees		
16	Review of ESS and MSS in SAP		
17	Compliances in respect of Fixed Term Contract employees and their monthly booking in SAP with proper controls. Audit with respect to statutory compliances		

Annexure-A
Internal Audit check list

18	Statutory Compliances in respect of CPF, ESI, TDS and other laws with respect to employees under Contractors and Job Contractors		
19	Are the power bills containing any additional charges for earlier period?		
20	Are the power bills generated for the related period?		
21	Is the power bill as per tariff and other applicable rates? If not please comments thereon.		
22	Are the transport bills made as per the transport contracts?		
23	Are the Recoveries for late delivery, damaged goods-in-transit, made as per terms and conditions of transport contracts?		
24	Is the insurance cover in respect of cash in transit, all the asset and late deliveries in making of insurance claims?		
25	Is the monthly declaration to insurance policies, reported to insurance company on timely basis?		
26	Are the regular expenditure accounted for on monthly basis?		
27	Are the expenditures accounted for on accrual basis? If not, please notify.		

Annexure-A
Internal Audit check list

K. MIS and Reporting systems

S.No.	Particulars	YES/NO/NA	Comments
1	Is the system of reporting free from any material misstatements?		
2	Is the information reasonably accurate and reliable from Books of accounts?		
3	Is the MOU review during the intermittent period in line with the MOU signed with the Administrative Ministry?		
4	Is the data uploaded at various websites authenticated and matches the SAP data as well as ARJUN data , particularly Marketing Data.		
5	Is the Dashborad developed / To be developed in SAP showing accurate figures.		

L. General

S.No.	Particulars	YES/NO/NA	Comments
1	Is the improvement taken as per the CAG Comments of last year? If not please notify.		
2	Are the improvement taken on points raised by Statutory Auditors? If not please, notify.		
3	Is Overall system effective and improve with suggestions given by the auditors? If not, please notify.		
4	Is the Value-addition, made as per the proposals observed during the audit? If not please notify.		

Apart from above suggestive list, the auditors may observe all activities mapped/ are being mapped in SAP and may give their suggestions on continual improvements

.....

ANNEXURE-'B'				
Tender No. Internal Audit/24-25/dated: 18-09-2024				
S.No		Document/Discription	Folio/SI. No.	Remarks
1	Name Of The Firm			
2	GSTN No.			
3	Pan Of The Firm			
4	Registration Certificate With ICAI/ICMAI			
5	Affidevit On Rs. 100/- Stamp Paper			
6	Contact No., E-Mail Id			
7	Profile Of The Firm			
8	No. of FCA/FCMA partners of the Firm who has been with the applicant Firm for a minimum period of one year as on the date of application.			
9	Nos. of Assignment for the experience of Internal Audit assignment in Central/State Government PSUs			
10	Nos. of Assignment for the experience of Internal Audit in SAP/ERP environment			
11	Nos. of years of experience as Internal Audit of PSU/Listed Entities/Autonomous Bodies of the Govt of India .			
12	Nos. of Assignment in Audit of Utilization of Governement Grant/Issue of Grant Utilization Certificate to PSUs/Autonomous Bodies of Govt. of India.			
13	Nos. of PSUs/Listed Entities/Autonomous Bodies of the Govt of India in which Internal Audit work done.			
14	Turnover Certificate for the FY 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24			
15	Head Office & Branches Details			
16	Details Of Partners Of The Firm With Certificate of practice			
17	Firm Establishment Date			
18	Bank Details			
Note:				
1	Documents once submitted is final & binding. There will be no oppourtunity given for submitting additional documents after last date of submission the tender.			
2	The firms will mandatorily submit an affidavit on a stamp paper of Rs. 100/- stating that: "It is to certify that the firm has not been blacklisted by any CPSU/State PSU. In case it is found that the firm has submitted false documents, the firm shall be debarred from participating in any bid of ALIMCO for a period of five years." In case above affidavit not submitted by the firms, the Bids shall be summarily rejected.			

Head Quarter Kanpur

Sr. No.	Particulars	Marks Allocation	Maximum Marks	Marks Obtained
1	The Firm should be a Chartered Accountant firm registered with the Institute of Chartered Accountants of India (ICAI)/The Cost Accountant Firm registered with The Institute of Cost Accountants of India(ICMAI) for minimum 08 years.	08 to 10 years-10 Marks >10 years – 20 Marks	20	
2	The Firm should have at least 4 full-time FCA/FCMA as Partner of the Firm other than ACAs/ACMAs.	4 full time FCA/FCMAs- 4 Marks +(plus) 1 to 2 Partners - 2 Marks 2 to 3 Partners – 4 Marks >3 Partners – 6 Marks	10	
3	The Firm should have a Financial standing with average turnover of minimum Rs. 80 Lacs in Last 5 Financial Years.	Upto 80 lacs – 5 Marks 80 Lacs to 1.5 Crore – 10 Marks >1.5 Crores – 15 Marks	15	
4	Firm Having its Head Office situated at Kanpur.	10 Marks	10	
5	No. of years of experience as Internal Auditors of PSUs/Listed Entities/Autonomous Bodies of Govt. of India.	2 to 5 years – 4 Marks 5 to 10 years – 8 Marks >10 years-10 Marks	10	
6	No. of assignments in Audit of Utilization of Governments Grants/Issue of Grant Utilization Certificates to PSUs/Autonomous Bodies of Govt. of India.	2 to 5 assignments – 7 Marks >5 assignment- 10 Marks	10	
7	Past Experience of Chartered Accountant/Cost Accountant Firm (Statutory Audit/Internal Audit/Grant Audit/Stock Audit) with ALIMCO.	1 Assignment – 4 marks 2 Assignments –8 Marks 3 or more Assignments – 10 Marks	10	
8	Previous Statutory Audit of ALIMCO	15 Marks	15	

The Chartered Accountant Firm shall be eligible for qualifying for this Tender if Marks obtained above is 80 Marks or more & Since the Cost Accountant Firm cannot be Statutory Auditors , their percentage shall be calculated from out of a total of 85 and they shall be eligible if their marks are 80% or more.

Annexure C2
ALIMCO Auxiliary Production Centers (AAPCs)

Sr. No.	Particulars	Marks Allocation	Maximum Mark	Marks Obtained
1	The Firm should be a Chartered Accountant firm registered with the Institute of Chartered Accountants of India (ICAI)/The Cost Accountant Firm registered with The Institute of Cost Accountants of India(ICMAI) for minimum 05 years.	5 to 07 years-10 Marks 07 to 10 years-15 Marks >10 years – 20 Marks	20	
2	The Firm should have at least 2 full-time Partner of the Firm.	10 Marks	10	
3	The Firm should have a Financial standing with average turnover of minimum Rs. 20 Lacs in Last 5 Financial Years.	Upto 20 lacs – 5 Marks 20 Lacs to 30 Lacs – 10 Marks >30 Lacs – 15 Marks	15	
4	Firm Having its Office situated at concerned AAPCs.	10 Marks	10	
5	No. of years of experience as Internal Auditors of PSUs/Listed Entities/Autonomous Bodies of Govt. of India.	2 to 5 years – 5 Marks 5 to 7 years – 10 Marks >7 years-15 Marks	15	
6	No. of assignments in Audit of Utilization of Governments Grants/Issue of Grant Utilization Certificates or Stock Audit in PSUs /	1 Assignment – 10 marks 2 or more Assignments – 15 Marks	15	
7	Past Experience of Chartered Accountant/Cost Accountant Firm (Statutory Audit/Internal Audit/Grant Audit/Stock Audit) with ALIMCO.	1 Assignment – 10 marks 2 or more Assignments – 15 Marks	15	

The Chartered Accountant Firm/Cost Accountant Firm shall be eligible for qualifying for this Tender if Marks obtained above is 75 Marks or more.

Annexure C3

ALIMCO Regional Marketing Centers (RMCs)

Sr. No.	Particulars	Marks Allocation	Maximum Marks	Marks Obtained
1	The Firm should be a Chartered Accountant firm registered with the Institute of Chartered Accountants of India (ICAI)/The Cost Accountant Firm registered with The Institute of Cost Accountants of India(ICMAI) for minimum 03 years.	03 to 05 years-10 Marks 05 to 07 years-15 Marks >07 years – 20 Marks	20	
2	The Firm should have at least 2 full-time Partner of the Firm.	20 Marks	20	
3	The Firm should have a Financial standing with average turnover of minimum Rs. 10 Lacs in Last 3 Financial Years.	Upto 10 lacs – 5 Marks 10 Lacs to 20 Lacs – 10 Marks >20 Lacs – 15 Marks	15	
4	Firm Having its Office situated at concerned RMC	10 Marks	10	
5	No. of years of experience as Internal Auditors of PSUs/Listed Entities/Autonomous Bodies of Govt. of India.	2 to 3 years – 5 Marks 3 to 5 years – 10 Marks >5 years-15 Marks	15	
6	Past Experience of Chartered Accountant/Cost Accountant Firm (Statutory Audit/Internal Audit/Grant Audit/Stock Audit) with ALIMCO.	1 Assignment – 10 marks 2 Assignment – 15 marks 3 or more Assignments – 20 Marks	20	

The Chartered Accountant Firm/Cost Accountant Firm shall be eligible for qualifying for this Tender if Marks obtained above is 70 Marks or more.

ALIMCO Pradhan Mantri Divyasha Kendras (PMDKs)

Sr. No.	Particulars	Marks Allocation	Maximum Marks	Marks Obtained
1	The Firm should be a Chartered Accountant firm registered with the Institute of Chartered Accountants of India (ICAI)/The Cost Accountant Firm registered with The Institute of Cost Accountants of India(ICMAI) for minimum 03 years.	03 to 05 years-10 Marks 05 to 07 years-15 Marks >07 years – 20 Marks	20	
2	The Firm should have at least 2 full-time Partner of the Firm.	20 Marks	20	
3	The Firm should have a Financial standing with average turnover of minimum Rs. 5 Lacs in Last 3 Financial Years.	Upto 5 lacs – 5 Marks 5 Lacs to 07 Lacs – 10 Marks >07 Lacs – 15 Marks	15	
4	Firm Having its Head Office situated at concerned State of PMDK .	10 Marks	10	
5	No. of years of experience as Internal Auditors of PSUs/ Listed Entities or /Autonomous Bodies of Govt. of India.	2 to 3 years – 5 Marks 3 to 5 years – 10 Marks >5 years-15 Marks	15	
6	Past Experience of Chartered Accountant/Cost Accountant Firm (Statutory Audit/Internal Audit/Grant Audit/Stock Audit) with ALIMCO.	1 Assignment – 5 marks 2 Assignments – 10 Marks 3 Assignment – 15 Marks 4 or more Assignments – 20 Marks	20	

The Chartered Accountant Firm/Cost Accountant Firm shall be eligible for qualifying for this Tender if Marks obtained above is 60 Marks or more.

List of Existing PMDKs			Annexure-D
Sl.No.	PMDK Places	State	No. of PMDKs
1	Nellore	Andhra Pradesh	1
2	Port Blair	Andman & Nicobar Island	1
3	Naharlagun	Arunachal Pradesh	1
4	Guwahati	Assam	2
5	Rmc Guwahati		
6	Patna	Bihar	1
7	Chandigarh	Chandigarh	1
8	Rajnandgaon	Chhattisgarh	1
9	Daman	Dadar & Nagar Haveli & Daman & Diu	1
10	Panaji	Goa	1
11	Ahmedabad	Gujarat	1
12	Faridabad	Haryana	1
13	Sundernagar	Himachal Pradesh	1
14	Jammu	Jammu And Kashmir	2
15	Srinagar		
16	Ranchi	Jharkhand	1
17	Aapc Bangalore	Karnataka	2
18	Davangere		
19	Kozhikode	Kerala	1
20	Kargil	Ladakh	2
21	Leh		
22	Kavaratti	Lakshadweep	1
23	Crc Bhopal	Madhya Pradesh	5
24	Chhattarpur		
25	Jhabua		
26	Aapc Jabalpur		
27	Aapc Ujjain		
28	Mumbai	Maharashtra	4
29	Crc Nagpur		
30	Aiims Nagpur		
31	Rmc Mumbai		
32	Senapti	Manipur	1
33	Shillong	Meghalaya	1
34	Aizawal	Mizoram	1
35	Dimapur	Nagaland	1
36	IPH Delhi	New Delhi	2
37	RMC Delhi		
38	Balangir	Odisha	3
39	Cuttack		
40	Aapc Bhubneshwar		
41	PMDK Puducherry	Pudducherry	1
42	Civil Hospital Bathinda	Punjab	2
43	Mohali		
44	Jaipur	Rajasthan	2
45	Tonk		
46	Gangtok	Sikkim	1
47	Chennai (Nieprmd)	Tamil Nadu	2
48	Chennai (Niepvd)		
49	Secundrabad	Telangana	1
50	Agartala	Tripura	1
51	Lucknow	Uttar Pradesh	4
52	Noida		
53	Apoc Kanpur		
54	Gorakhpur		

55	Dehradun	Uttarakhand	2
56	Rishikesh		
57	Kolkata	West Bengal	1
		Total	57
			Annexure-D
List of Proposed PMDKs			
Sl.No.	PMDK Places	State	No. of PMDKs
1	Rajkot	Gujrat	1
2	Satelite Centre, Iph, Karnal	Haryana	4
3	Red Cross Society, Mahendragarh		
4	Red Cross Society, Nuh		
5	Gurgaon		
6	Bilaspur	Chattisgarh	1
7	Deoghar	Jharkhand	1
8	Institute Of Medical Sciences, Bidar	Karnatka	4
9	Institute Of Medical Sciences, Belagavi		
10	Institute Of Medical Sciences Kalaburgi		
11	Kims,Hubli		
12	Aiims Bhopal	Madhya Pradesh	3
13	Cds Gwalior		
14	Nimhr Sehore		
15	Imphal	Manipur	1
16	Aiims Delhi	New Delhi	3
17	Dr. R.M.L. Hospital, Delhi		
18	Lady Hardinge Medical College (Lhmc)		
19	Fakir Mohan Medical College, Balasore	Orissa	1
20	Karaikal	Puducherry	1
21	AIMS Bathinda	Punjab	1
22	Kota Medical College, Kota	Rajasthan	4
23	Office Of Social Welfare, Bewar		
24	Jodhpur		
25	Ajmer		
26	CRC Madurai	Tamilnadu	1
27	ESIC Hospital, Hyderabad	Telangana	1
28	Varanasi	Uttar Pradesh	4
29	Chitrakoot		
30	Shamli		
31	Badaun		
32	Kalyani	West Bengal	1
		Total	32
			89