



India Government Mint,  
Alipur, Kolkata  
Pin- 700053 India  
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Web: www.igmkolkata.spmCIL.com  
GSTIN : 19AAJCS6111J2Z4

PR Number	PR Date	Indenter	Department
11007520	13.09.2019	5258	ACCOUNTS

Not Transferable

Security Classification:

## TENDER DOCUMENT FOR HIRING OF: HIRING OF INTERNAL AUDITOR (2019-20)

**Tender Number: 6000013833/ACCOUNTS, Dated: 24.09.2019**

This Tender Document Contains \_\_\_\_\_ Pages.

Details of Contact person in SPMCIL regarding this tender:

**Name:** Biplab Basak  
**Designation:** Assistant Manager (MM)  
**Address:** IGMK (India Government Mint, Kolkata)  
India



Tender Number:6000013833

## Section1: Notice Inviting Tender (NIT)

6000013833 /ACCOUNTS

24.09.2019

(SPMCIL's Tender SI No.)

(Date)

1. Sealed tenders are invited from eligible and qualified tenderers for supply of following goods & services:

Sch d. No.	Brief Description of Goods/services	Quantity (with unit)	Earnest Money (In Rupee)	Remarks
1	Hiring of Internal Auditor 2019-20	1.000 AU	0.00INRNIL	
1	Hiring of Internal Auditor 2019-20	1.000AU		
Type of Tender (Two Bid/ PQB/ EOI/ RC/ Development/ Indigenization/ Disposal of Scrap/ Security Item etc.)			TWO-BID LIMITED EXPRESS	
Dates of sale of tender documents:			From 24.09.2019 to 18.10.2019 during office hours.	
Place of sale of tender documents			INDIA GOVT. MINT, KOLKATA	
Closing date and time for receipt of tenders			18.10.2019 15:00:00	
Place of receipt of tenders			TENDER BOX, I.G.MINT, KOLKATA	
Time and date of opening of tenders			18.10.2019 15:30:00	
Place of opening of tenders			INDIA GOVT. MINT, KOLKATA	
Nominated Person/ Designation to Receive Bulky Tenders (Clause 21.21.1 of GIT)			Biplab Basak Assistant Manager (MM)	

2. Interested tenderers may obtain further information about this requirement from the above office selling the documents. They may also visit our website mentioned above for further details.

3. Tender documents may be purchased on payment of non-refundable fee of Rs 500.00 (Rupees Five Hundred Only) per set in the form of account payee demand draft/ cashier's cheque/ certified cheque, drawn on a scheduled commercial bank in India, in favour of India Govt. Mint, Kolkata (A Unit of SPMCIL), payable at Kolkata.

4. Tenderer must download the tender documents from the web site [www.igmkolkata.spmcil.com](http://www.igmkolkata.spmcil.com) and submit its tender by utilizing the downloaded document, along with the required non-refundable fee as mentioned in Para 3 above.

5. Tenderers shall ensure that their tenders, duly sealed, stamped and signed on each page and complete in all respects as per instructions contained in the Tender Documents, are dropped in the tender box located at the address given below on or before the closing date and time indicated in the Para 1 above, failing which the tenders will be treated as late and rejected.

6. In the event of any of the above mentioned dates being declared as a holiday/ closed day for the purchase organization, the tenders will be sold/ received/ opened on the next working day at the appointed time.

7. Bid received by e-mail will be ignored.

8. Bid must be enclosed in a sealed cover both bearing the tender number and due date.

9. Non Submission of Tender Fees, if applicable, will lead to rejection of the offer.

10. Any Bid received after the stipulated date and time, due to any reason whatsoever, will be rejected out-rightly.

.....

.....

(Name , Designation, Address. tel. No. etc  
Of the officer signing the document)

For and on behalf of

.....



Tender Number:6000013833

.....

.....  
(Name Designation, Address telephone number etc  
of the officer signing the document)

For and on behalf of  
.....



Tender Number:6000013833

## **Section II: General Instructions to Tenderers (GIT)**

### **Part 1: General Instructions Applicable to all type of Tenderers**

Please refer to our website for further details:  
<http://www.spmcil.com/spmcil/UploadDocument/GIT.pdf>



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## **Section II: General Instructions to Tenderers (GIT)**

### **Part II: Additional General Instructions Applicable to Specific type of Tenderers**

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Please refer to our website for further details:  
<http://www.spmcil.com/spmcil/UploadDocument/GIT.pdf>

### Section III: Specific Instructions to Tenderers (SIT)

The following Special Instructions to Tenderers will apply for this purchase. These special instructions will modify/ substitute/ supplement the corresponding General Instructions to Tenderers (GIT) incorporated in Section II. The corresponding GIT clause numbers have also been indicated in the text below:

In case of any conflict between the provision in the GIT and that in the SIT, the provision contained in the SIT shall prevail.

(Clauses of GIT listed below include a possibility for variation in their provisions through SIT. There could be other clauses in SIT as deemed fit.)

Sr No	GIT Clause No.	Topic	SIT Provision
01	4	Eligible Goods and Services (Origin of Goods)	All goods and services to be supplied and provided for the contract shall have the origin in India only.
02	8	Prebid Conference	NA
03	9	Time Limit for receiving request for clarification of Tender Documents	NA
04	11.2	Tender Currency	Supplier is requested to quote price within 2 Decimal place.Quotation with price quote beyond 2 decimal place is ignored.
05	12.10	Applicability of Octroi and Local taxes	NA
06	12.14	Customs Duty	NA
07	13	Indian Agent	NA
08	20.4	Firm Price/ Variable Price	Variable Price is not applicable. so firms are requested to quote Firm Price only.
09	19	Tender Validity	The tender should be valid for a period of 120 days from the date of opening of tender.
10	20.4	Number of Copies of Tenders to be submitted	A tenderer shall submit two copies of its tender marking them as #Original# and #Duplicate#.
11	20.8	Signing & Sealing of Tender	Tender will consist of Two bid system (Techno-Commercial bid & Financial bid). Techno-commercial Bid and Price Bid are to be submitted in two separate double sealed envelopes on or before the due date of submission of tender. It may noted that the price is not to be quoted in the Techno-commercial Bid. It shall only be quoted in Price Bid. Non- adherence to these shall make tender liable for rejection. The envelopes containing bids
12	20.8	Signing & Sealing of Tender (Contd.)	shall be super scribed as #Techno- Commercial Bid# and #Price Bid# as the case may be for "Hiring of Internal Auditor 2019-20" The sealed envelopes shall again be put in another sealed cover and should be super scribed as #Techno-Commercial Bid# and #Price Bid# due on 18.10.2019 up to 3.00 PM (IST). Late tender shall not be accepted. Tenderers shall submit their offers only on prescribed form. Tenders shall be

Sr No	GIT Clause No.	Topic	SIT Provision
			submitted in parts as below :
13	20.8	Signing & Sealing of Tender (Contd.)	Part # I : Techno-Commercial Bid
14	20.8	Signing & Sealing of Tender (Contd.)	(i) Containing un priced tender consisting of experience, past performance, capacity/ capability related data, financial standing data, declaration etc. as specified under Section IX in this tender document. (ii) Tender document fee. (iii) Tender Form (unpriced) (iv) Questionnaire (v) Manufacturer's authorization letter if the bidder is not Manufacturer. (vi) The tenderer shall submit detailed technical offer as per
15	20.8	Signing & Sealing of Tender (Contd.)	cations given in Section VII and list of requirement given in Section VI of this tender document. (vii) The tenderer has to submit acceptance of all section of the tender document (GIT, SIT, GCC & SCC), quality control requirement, etc. Part # II : Price Bid The tenderer shall quote price strictly as per the proforma given in Section XI of this tender document.
16	20.9	E-Tendering	NA
17	21.2	Taxes & Duties	If the tenderer fails to include taxes in the tender, no claim thereof will be considered by the purchaser afterwards. Income Tax, TDS shall be borne by the tenderer.
18	35.2	Additional Factors for Evaluation of Offers	MSE/NSIC registered firms are exempted from paying the cost of Tender document.
19	35.2	Additional Factors for Evaluation of Offers (contd.)	As per the Policy circular no. 1(2)(1)/2016-MA dated 10th March 2016 of Ministry of Micro, Small & Medium Enterprises has been issued pertaining to relaxation of norms for Startups and Micro & Small Enterprises in Public Procurement on Prior Experience Prior Turnover criteria. In exercise of Para 16 of Public Procurement Policy for Micro and Small Enterprises Order 2012, it is clarified that all Central Ministries/ Departments/ Central Public Sector Undertakings may relax condition of prior turnover and
20	35.2	Additional Factors for Evaluation of Offers (contd.)	prior experience with respect to Micro and Small Enterprises in all public procurements subject to meeting of quality and technical specifications. Hence, the condition of Prior Turnover and prior experience with respect to Micro and Small Enterprises is relaxed for this tender accordingly.
21	51.1, 51.2	PQB Tenders	NA



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## **Section IV: General Conditions of Contract (GCC)**

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Please refer to our website for further details:  
<http://www.spmcil.com/spmcil/UploadDocument/GCC.pdf>



## Section V: Special Conditions of Contract (SCC)

The following Special Conditions of Contract (SCC) will apply for this purchase. The corresponding clauses of General Conditions of Contract (GCC) relating to the SCC stipulations have also been incorporated below. These Special Conditions will modify/ substitute/ supplement the corresponding (GCC) clauses.

Whenever there is any conflict between the provision in the GCC and that in the SCC, the provision contained in the SCC shall prevail.

(Clauses of GCC listed below include a possibility for variation in their provisions through SCC. There could be other clauses in SCC as deemed fit)

SI.No	GCC Clause No.	Topic	SCC Provision
01	5	Country of Origin	All goods and services to be supplied and provided for the contract shall have the origin in India only.
02	8	Packing	NA
03	10	Delivery Schedule	i. Audit for 1st quarter and 2nd quarter to be completed & report submitted by 31.12.2019. ii. Audit for 3rd quarter to be completed & report submitted by 31.01.2020. iii. Audit for 4th quarter to be completed & report submitted by 15.04.2020.
04	11	Transportation	NA
05	11.3	Shipping Arrangement	NA
06	12	Insurance	NA
07	13	Spare Parts	NA
08	14	Incidental Services	NA
09	15	Distribution & Dispatch	NA
10	19.3	Option Clause	The purchaser reserves the right to extend the contract period by 25% of total contract period i.e., four months at any time, on same terms and condition till final date of the contract, by giving reasonable notice even though the contract period ordered
11	22	Terms of payments	1. Payment will be released within 30 days after full receipt, acceptance, approval of concerned authority based on their actual working days & subject to submission of all required documents by the supplier such as : a) Attendance list with daily in and
12	22	Terms of Payments (Contd.)	be made through e-payment only. The documentary proof of the same has to be submitted. 2. The vendor should provide their e-mail id with their bill, for intimation of payment. 3. No extra pay and allowance and other facilities etc. will be provided by IGM
13	22	Terms of Payments (Contd.)	(Remitter) Details: Account Title, Debit Account No., Account Type: Current /Saving / Cash Credit etc., II. Beneficiary Details: Beneficiary Name,



SECURITY PRINTING AND MINTING  
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Sl.No	GCC Clause No.	Topic	SCC Provision
			Credit Account No., Centre (Location), Name of Bank along with Address & Branch Code. III. Account Type:
14	22	Terms of Payments (Contd.)	Bank, Branch name, IFSC code, Account type etc. 7. Payment to all Data Entry Operators has to be made by contractor on monthly basis as per rule. Such payment must be made through Bank Account to all deployed employees and the same has to be certified by
15	24	LD	As per point no. 3 of Specific Terms and Conditions of the Contract in Section VI: List of Requirement.

## Section VI: List of Requirements

Schedule No.	Breif Description of goods and services (Related Specifications etc.are in Section-VII)	Accounting Unit	Quantity	Amount of Earnest Money	Remark
1	Hiring of Internal Auditor 2019-20	AU	1.000	0.00INRNIL	

### A. 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.

### B. SPECIAL CONDITIONS OF CONTRACT (GCC)

- i. India Government Mint Kolkata reserves its right to accept or reject any Bid without assigning any reasons. The decision of the India Government Mint Kolkata for selection of the Firm will be final and binding upon the parties participating in the tender.
- ii. Internal Audit shall be conducted in four phases i.e. 1st Phase covering period from 01.04.2019 to 30.06.2019, 2nd phase covering period from 01.07.2019 to 30.09.2019, 3rd phase covering period 01.10.2019 to 31.12.2019 and 4th phase covering period from 01.01.2020 to 31.03.2020.
- iii. The Internal Auditor will ensure that the information obtained in respect of the operations of the Unit is maintained in strict confidence and secrecy. A certificate towards maintaining confidentiality is to be provided by the Internal Auditor at the time of acceptance of Audit assignment.
- iv. The appointment of the Audit Firm will be for one year i.e. for 2019-20 and may be extended on yearly basis in 2nd i.e. for F.Y 2020-21 subject to satisfactory performance of the firms on same rates and terms & conditions.
- v. If progress/performance of the audit firm is not found satisfactory by India Government Mint Kolkata or there are in-ordinate delays in submission of reports, the management reserves the right to terminate the appointment of the Firm.
- vi. The Audit firm will be debarred from getting, in future, Internal Audit assignments in India Government Mint Kolkata in the following cases:



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- a. If the Firm obtains the appointment on the basis of false information/false statement at the time of submission of application/documents for the tender.
- b. The Audit Firm is found to have sub-contracted the work.
- c. If the Firm does not take up audit in terms of the appointment letter.
- d. If the Firm does not submit Audit Report, complete in all respect, in terms of the appointment and within the specified date.
- e. If the firm is found to be divulging the information of the operations of the company.
- vii. Please refer to our website for further details #<http://www.spmcil.com/spmcil/uploaddocument/git.pdf> (GIT contains 32 pages and will form part of this tender document#  
And Please refer to our website for further details  
#<http://www.spmcil.com/spmcil/uploaddocument/gcc.pdf> (GCC contains 28 pages and will form part of this tender document)#
- viii. The tenders shall remain valid for acceptance for a period of 90/120 days.
- ix. The selected firm shall give security deposit.

C.

ANNEXURE-I

- (a) Format of Bid
- (b) Scope & Extent of Coverage of Audit

ANNEXURE-II

- (a) Selection criteria (Point Allocation)

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## Section VII: Technical Specifications

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### A. OBJECTIVES OF INTERNAL AUDIT

1. To review and evaluate internal control systems and procedures to determine reliability and integrity of information and documents.
2. 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.

### B. MINIMUM MAN-DAYS REQUIREMENT

Name of the Unit : IGM, Kolkata

Partners : 4 (One visit per quarter)

Qualified Assistants : 36

Assistants (including at least one semi qualified assistant) : 72

Note :

1. 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%

2. The man-days requirement is exclusive of travel time.

3. For better monitoring of audit assignment, SPMCIL units shall maintain records of man power deployed for each phase by the Firm. A man days 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



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of the minimum man days.

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## Section VIII: Quality Control Requirements

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### AUDIT FEE & REPORTING REQUIREMENTS

#### Audit fee

- i. Audit Firms are required to quote the audit fees for Internal Audit as per defined price bid format at section XI. Keeping in mind the minimum Man-days required as given at section VII.
- ii. If required man days are not fulfilled by the audit firm after award of contract then payment will be deducted proportionately.
- iii. No other expenses like TA/ DA / Boarding/Lodging will be reimbursed by the India Government Mint Kolkata.
- 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 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 with the GM of unit 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 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, township, guest house 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 viz. BRV/BPV/CRV/CPV etc. 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.

Package Name :

Awarded Party :

LOA No. & Date :

Awarded Value ( Rs. in Lac) :

Whether Proprietary items/source standardization/ Urgency :

Policies & procedures for award of contracts have been adhered to (Yes/No), if No, state the reason :

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

(II) 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.





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## **Section IX: Qualification/Eligibility Criteria**

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The qualification criteria are as under: -

- i. Bidder firm should have conducted one Statutory/Internal audit in last 5 years of any organisation 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. Bidders firms should have at least one office at Kolkata.

Only those bids that meet all the eligibility requirements shall be considered for Stage 2 i.e. Financial evaluation.



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## Section X: Tender Form

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Date:

To,  
India Government Mint, Kolkata  
A Unit of Security Printing & Minting  
Corporation of India Limited  
(Wholly Owned by Govt. of India)  
Kolkata

Ref: Your Tender document No.6000013833 /ACCOUNTS dated 24.09.2019

We, the undersigned have examined the above mentioned tender enquiry document, including amendment No....., dated..... (if any), the receipt of which is hereby confirmed. We now offer to supply and deliver ..... (Description of goods and services) in conformity with your above referred document for the sum of \_\_\_\_\_ (total tender amount in figures and words), as shown in the price schedule(s), attached herewith and made part of this tender.

If our tender is accepted, we undertake to supply the goods and perform the services as mentioned above, in accordance with the delivery schedule specified in the List of Requirements.

We further confirm that, if our tender is accepted, we shall provide you with a performance security of required amount in an acceptable form in terms of GCC clause 6, read with modification, if any, in Section V - 'Special Conditions of Contract', for due performance of the contract.

We agree to keep our tender valid for acceptance for a period up to ....., as required in the GIT clause 19, read with modification, if any in Section-III - 'Special Instructions to Tenderers' or for subsequently extended period, if any, agreed to by us. We also accordingly confirm to abide by this tender up to the aforesaid period and this tender may be accepted any time before the expiry of the aforesaid period. We further confirm that, until a formal contract is executed, this tender read with your written acceptance thereof within the aforesaid period shall constitute a binding contract between us.

We further understand that you are not bound to accept the lowest or any tender you may receive against your above-referred tender enquiry.

.....  
**(Signature with date)**

.....  
**(Name and designation)**

Duly authorized to sign tender for and on behalf of

.....

.....



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## Section XI: Price Schedule

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Price for Hiring of Internal Auditor (2019-20)

a. Partner fee :

b. Qualified assistants fee :

c. Assistants Fee :

Grand Total (a+b+c) :

Grand total price in words :

Note :

i. GST shall be paid extra as applicable.

ii. The fees mentioned above are for all the four phases viz, phase-I, phase-II, Phase-III & Phase-IV

iii. The audit fees for financial year 2020-21 (if extended by one year) will remain the same as quoted for the first year i.e. 2019-20.

iv. Evaluation will be done for each unit separately based on the selection criteria mentioned at section VI, VII & IX.



## Section XII: Questionnaire

The tenderer should furnish specific answers to all the questions / issues mentioned below. In case a question / issue does not apply to a tenderer, the same should be answered with the remark "not applicable".

Wherever necessary and applicable, the tenderer shall enclose certified copy as documentary proof / evidence to substantiate the corresponding statement.

In case a tenderer furnishes a wrong or evasive answer against any of the under mentioned question/ issues, its tender will be liable to be ignored.

1. Brief description and of goods and services offered:

2. Offer is valid for acceptance up to .....

3. Your permanent Income Tax A/ C No. as allotted by the Income Tax Authority of Government of India:

Please attach certified copy of your latest/ current Income Tax clearance certificate issued by the above authority.

4. Status :

a) Are you currently registered with the Directorate General of Supplies & Disposals (DGS&D), New Delhi, and / or the National Small Industries Corporation (NSIC), New Delhi, and / or the present SPMCIL and / or the Directorate of Industries of the concerned State Government for the goods quoted ? If so, indicate the date up to which you are registered and whether there is any monetary limit imposed on your registration.

b) Are you currently registered under the Indian Companies Act, 1956 or any other similar Act?

Please attach certified copy(s) of your registration status etc. in case your answer(s) to above queries is in affirmative.

5. Please indicate name & full address of your Banker(s) :

6. Please state whether business dealings with you currently stand suspended/ banned by any Ministry/ Deptt. of Government of India or by any State Govt.

.....  
(Signature with date)

.....

.....  
(Full name, designation & address of the  
Person duly authorized sign on behalf of the tenderer)  
For and on behalf of

.....

.....  
(Name, address and stamp of the tendering firm)



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## Section XIV: Manufacturer's Authorization FORM

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To,  
India Government Mint, Kolkata  
A Unit of Security Printing & Minting  
Corporation of India Limited  
(Wholly Owned by Govt. of India)  
Kolkata

Dear Sirs,

Ref.: Your Tender document No..... dated.....

We..... who are proven and reputable manufacturers of  
..... (name and description of the goods offered in the tender) having factories at  
..... here by authorize Messrs..... (name and address of the agent) to  
submit a

tender, process the same further and enter into a contract with you against your requirement as contained in the  
above referred tender enquiry documents for the above goods manufactured by us.

We further confirm that no supplier or firm or individual other than Messrs..... (name and address  
of the above agent) is authorized to submit a tender, process the same further and enter into a contract with you  
against your requirement as contained in the above referred tender enquiry documents for the above goods  
manufactured by us.

We also hereby extend our full warranty, as applicable as per clause 16 of the General Conditions of Contract read  
with modification, if any, in the Special Conditions of Contract for the goods and services offered for supply by the  
above firm against this tender document.

Yours faithfully,

.....

.....

[Signature with date, name and designation]

Note: This letter of authorization should be on the letter head of the manufacturing firm and should be signed by a  
person competent and having the power of attorney to legally bind the manufacturer.



## Section XVI: Contract Form

Contract No.....dated.....

This is in continuation to this office' Notification of Award No..... dated .....

1. Name & address of the Supplier: .....

2. SPMCIL's Tender document No..... dated.....and subsequent Amendment No..... dated..... (If any), issued by SPMCIL

3. Supplier's Tender No..... dated.....and subsequent communication(s) No..... dated..... (If any), exchanged between the supplier and SPMCIL in connection with this tender.

4. In addition to this Contract Form, the following documents etc, which are included in the documents mentioned under paragraphs 2 and 3 above, shall also be deemed to form and be read and construed as part of this contract:

(i) General Conditions of Contract;

(ii) Special Conditions of Contract;

(iii) List of Requirements;

(iv) Technical Specifications;

(v) Quality Control Requirements;

(vi) Tender Form furnished by the supplier;

(vii) Price Schedule(s) furnished by the supplier in its tender;

(viii) Manufacturers' Authorization Form (if applicable for this tender);

(ix) SPMCIL's Notification of Award

Note: The words and expressions used in this contract shall have the same meanings as are respectively assigned to them in the conditions of contract referred to above. Further, the definitions and abbreviations incorporated under clause 0 of Section - V - 'General Conditions of Contract' of SPMCIL's Tender document shall also apply to this contract.

5. Some terms, conditions, stipulations etc. out of the above-referred documents are reproduced below for ready reference:

(i) Brief particulars of the goods and services which shall be supplied/provided by the supplier are as under:

(ii) Delivery schedule

(iii) Details of Performance Security

(iv) Quality Control

(a) Mode(s), stage(s) and place(s) of conducting inspections and tests.

(b) Designation and address of SPMCIL's inspecting officer

(v) Destination and dispatch instructions

(vi) Consignee, including port consignee, if any

(vii) Warranty clause

(viii) Payment terms

(ix) Paying authority

.....  
(Signature, name and address of SPMCIL's authorized official)

For and on behalf of.....

Received and accepted this contract.....

(Signature, name and address of the supplier's executive duly authorized to sign on behalf of the supplier)

For and on behalf of

.....  
(Name and address of the supplier)

.....  
(Seal of the supplier)

Date:

Place:

## Section XVII: Letter of authority for attending a Bid opening

The General Manger,  
India Government Mint, Kolkata.

Subject: Authorization for attending bid opening on 18.10.2019 in the Tender of HIRING OF INTERNAL AUDITOR (2019-20).

Following persons are hereby authorized to attend the bid opening for the tender mentioned above on behalf of \_\_\_\_\_ (Bidder) in order of preference given below.

Order of Preference	Name	Specimen Signatures
1.		
1.		
Alternate representative		
Signatures of bidder or Officer authorized to sign the bid Documents on behalf of the bidder.		

### Note:

1. Maximum of two representatives will be permitted to attend bid opening. In cases where it is restricted to one, first preference will be allowed. Alternate representative will be permitted when regular representatives are not able to attend.
2. Permission for entry to the hall where bids are opened may be refused in case authorization as prescribed above is not recovered.



Tender Number:6000013833

## Section XIX: Proforma of Bills for Payments (Refer to Clause 22.6 of GCC)

Name and Address of the Firm.....  
Bill No.....Dated.....  
Purchase order.....No.....Dated.....  
Name and address of the consignee.....

S.No	Authority for Purchase	Description of Stores	No.or qty.	Rate Rs. P.	Price per Rs. P	Amount

1. G.S.T. Amount and Rate
2. Freight (if applicable)
3. Packing and Forwarding charges (if applicable)
4. Others (Please specify)
5. PVC Amount (with calculation sheet enclosed)
6. (-) deduction/Discount
7. Net amount payable (in words Rs.)
8. GSTIN No.
9. HSN/SAC Code
10. Shipping Address
11. Place of Supply
12. Billing Address

Despatch detail RR No. other proof of despatch.....  
Dated.....(enclosed)

Inspection Certificate No.....Dated.....(enclosed)





Tender Number:6000013833

Income Tax Clearance Certificate No.....Dated.....(enclosed)

Modvat Certificate No.....(enclosed)

Place and Date

Received Rs.....(Rupees).....

I hereby certify that the payment being claimed is strictly in terms of the contract and all the obligations on the part of the supplier for claiming that payment has been fulfilled as required under the contract.

Revenue stamp

Signature and of Stamp Supplier



Tender Number:6000013833

## Mailing List (List of Vendors)

S.No.	Vendor Number	Vendor name	Vendor Address
1	104573	The Bidder,	The Bidder,

## **Annexure-I**

### **Section VI**

#### **A. Format for Bid**

1. Name of the Firm:

2. Registration No. of the Firm:

(Institute of Chartered/Cost Accountants of India)

3. 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:

<b>Address</b>	<b>Date of Establishment</b>	<b>Contact No(s)</b>	<b>E-mail</b>

Branch Office 1

<b>Address</b>	<b>Date of Establishment</b>	<b>Contact No(s)</b>	<b>E-mail</b>

Branch Office 2

<b>Address</b>	<b>Date of Establishment</b>	<b>Contact No(s)</b>	<b>E-mail</b>

(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. Bank details for EFT :

1.	Bank Name	
2.	Branch Name and Address	
3	Bank Account Number & Type of Account i.e Saving/Current	
4.	IFSC Code	

**Note: A Cancelled Cheque is to be enclosed in support of details as filled in Sr. No. 13 above.**

14. Turnover of the Firm:-

<b>TURNOVER (F.Y.)</b>	2018-2019	2017-2018	2016-2017
<b>( in Rs. Lakhs )</b>			

15. It is confirmed that all the requirements as per section 3 to the tender documents have been complied with.

16. We confirm that we have not taken any deviation from the terms & conditions, of the tender documents. A copy of complete tender document duly signed and stamped on all pages as a token of acceptance of all terms & conditions is attached.

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. List of documents to be submitted along with the applications: - Please refer to the instructions mentioned at section no. III of the tender.**

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

Sl. No.	Scope	Periodicity/Extent of Coverage
1.	<p><b>Sales &amp; Revenue :</b> Verification of all heads of revenue along with all the supporting Documents.</p>	Quarterly – 100%
2.	<p><b>Procurement (pre award and execution) :</b> (a) Contracts of value up to Rs.5 lakhs (b) Contracts of value between Rs.5 lakhs to Rs.10 lakhs (c) Contracts of value above Rs. 10 lakhs Ensure that the guidelines as per procurement manual are duly Complied with. It will also include checking of performance bond/guarantee for validity and safe custody, insurance and risk management Procedure.</p>	<p>Quarterly – 25% Half yearly – 50% Quarterly – 100%</p>
3.	<p><b>Contracts on nomination basis :</b> 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> 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> (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. (b) All authorized employee benefit plans and related costs are appropriately controlled and administered. (c) PAO claims are properly administered.</p>	<p>Quarterly – 100%  Quarterly – 50%  Half yearly– 100%</p>
6.	<p><b>Human Resource &amp; Establishment:</b> (a) Leave records (b) Payment of all types of advances to the employees (c) Review of sub ledgers and recovery of advances (d) LTC records (e) Pay fixation (f) Training &amp; development</p>	<p>Half yearly – 50% Quarterly – 100% Quarterly – 100% Half yearly – 50% Half yearly – 100% Half yearly – 100%</p>
7	<p><b>Bank reconciliations:</b> Verification of BRS of all the bank accounts including outstanding entries in the previous BRS.</p>	Quarterly – 100%

8.	<b>Receivables:</b> Periodical age wise/unit wise analysis of all receivables with respect to pricing, tenure of credit and collection.	Quarterly -50%
9	<b>Accounts :</b> Vouching of all vouchers (cash, bank, JVs)	Quarterly -50%
10.	<b>Guest House:</b> (a) To check the level of utilization i.e. occupation of rooms by guests. (b) Receipt of revenue (c ) Purchase of consumables (d) Purchase and use of assets (e) Repairs and maintenance of assts.	Half yearly – 50%
11.	<b>Inventories:</b>  (a) Periodical Physical verification of inventories. (b) Reporting the variances as per physical verification and as per books of account (c ) Valuation in accordance with the applicable accounting policies prescribed by ICAI (d) Identification of slow moving and excess inventories and its periodical reporting to management with suggesting measures.	(a), (b), (c) – Yearly -50%    (d) – quarterly – 50%
12.	<b>Fixed Assets:</b>  (a) Conduct the Physical verification of fixed assets in accordance with the applicable Accounting policies.  (b) Reporting the variances as per physical verification and as per Books of Account.  (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.	Yearly – 100%  Yearly – 100%  Yearly – 100%
13	<b>Provisions:</b>  To ensure that all the known liabilities have been provided after duly authorization including retirement benefits and claims in respect of employees. To ensure actuarial valuation as per applicable accounting standards.	Yearly – 100%
14.	<b>Payables:</b>  Periodical age-wise/ party wise analysis of all payables in respect to creditors- Domestic, Imports Capital Projects-EMD, Security Deposit etc.	Quarterly.



15.	<p><b>Township</b></p> <p>(a) To check whether the allotment, occupation and vacation of quarters is in accordance with the laid down practices.</p> <p>(b) Receipt of revenue.</p> <p>€ Stores management.</p> <p>(d) Repair and maintenance of building and roads.</p>	Half yearly – 50%
16.	<p><b>Investments:</b></p> <p>(a) Periodic physical verification of investment and deposits</p> <p>(b) To ensure that the booking of income on investments and deposits as per the terms of investment made</p> <p>€ Ensure that the DPE guidelines on the subject are duly complied with.</p>	Yearly – 100% (only at corporate office)
17.	<p><b>Compliance to DPE guidelines :</b></p> <p>To go through the DPE guidelines and compliance thereof in company and point out any variation /deviation.</p>	Quarterly – 100% (only at corporate office)
18.	<p><b>CSR activities :</b></p> <p>(a) Contracts of the value below Rs. 10 Lacs</p> <p>(b) Contracts of the value equal to or more than Rs. 10 Lacs</p>	Half yearly – 50% Half yearly – 100%
19.	<p><b>IFC:</b></p> <p>(a) Perform a diagnostic review of existing internal financial control system from the management’s perspective and to identify deficiencies, if any. Provide recommendations to mitigate such deficiencies.</p> <p>(b) Identifying significant accounts and mapping with business processes and sub-processes for identification of financial reporting risks (materiality, quantitative &amp; qualitative judgment), Recommend on documentation guidelines and Advice on updating the IFC Framework.</p> <p>(c) Provide recommendations on ways that the SPMCIL may address control weaknesses.</p> <p>(d) Review of risk and control matrices including documentation of controls i.e., entity level controls, pervasive IT controls and process level controls.</p> <p>(e) Any other activities/studies/reports if necessary, in connection with development of Internal Financial Control Framework not covered above.</p>	Yearly – 100% Yearly – 100% Yearly – 100% Yearly – 100%

20.	<b>Statutory Compliances :</b> To ensure compliance of all the applicable statutes and laws governing the organization that all the taxes and statutory dues are deposited in time and the required reports and returns have been filed periodically on time.	Quarterly – 100%
21.	Adjustment of advance given in respect to work orders and their adjustment with work done and adjustment of advances (CPWD).	Quarterly-100%
22.	Report on the inter unit reconciliation to be done monthly.	Quarterly-100%
23.	Other areas which SPMCIL Management may consider necessary in the course of working of the units.	

**Note:** The firm undertaking internal audit has to exercise their discretion and apply their minds & rely on their judgment so as to ensure that all essential and significant areas of checking have been covered by them and no important area of checking has been left out.

1.

## Annexure-II

### Section VI: 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 31.12.2018.	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 ACA/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 03per 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 /Internal Auditor (Experience in 2018-19 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 2018-19 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. 15-16, 16-17 & 17-18.	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. 15-16, 16-17 and 17-18 to be enclosed.

**Notes:-**

1. **All above mentioned supporting documents along with bid (format of bid) 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 India Government Mint Kolkata 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 at section VII 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 having office in the City of the Kolkata for which evaluation is being done .
  - c) The Audit Firm having office in the State of the West Bengal for which evaluation is being done
  - d) 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.
  - e) 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 continues, the remaining clauses i.e. (b) to (e) will be considered individually until the tie is broken.

The present Statutory Auditors (as appointed by the C&AG) of the unit 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 the units (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.