

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	17-01-2026 11:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	17-01-2026 11:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Education
विभाग का नाम/Department Name	Department Of Higher Education
संगठन का नाम/Organisation Name	Indian Institute Of Management (iim)
कार्यालय का नाम/Office Name	173025
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report, undefined; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	2 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
बिड से रिवर्स नीलामी सक्रिय किया जाना है। / Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	3 Days
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित बिड मूल्य /Estimated Bid Value	265000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है। / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

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

एडवाइजरी बैंक/Advisory Bank	ICICI
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	3.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	14

(a).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

**लाभार्थी /Beneficiary :**

Director

173031, Department of Higher Education, Indian Institute of Management (IIM), Ministry of Education  
(The Director, Indian Institute Of Management Sirmaur)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required****Number of Years of firm/company's existence as per ICAI certificate:**10**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:**5**This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-**

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
QCBS Technical parameter mentioned as A1 in the uploaded document	45	29.25	<a href="#">View File</a>
QCBS Technical parameter mentioned as A2 in the uploaded document	55	35.75	<a href="#">View File</a>

**Total Minimum Qualifying Marks for Technical Score:** 65**QCBS Weightage(Technical:Financial):**70:30**Interview Venue:**May be informed later.**Presentation Venue:**Yes, physically at conference hall at IIM Sirmaur. Details will be informed, if eligible.**Pre Bid Detail(s)**

<b>मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time</b>	<b>प्री-बिड स्थान/Pre-Bid Venue</b>
06-01-2026 11:00:00	Online pre-bid meeting will be held. Meeting link to be provided on request only by sending an email to the purchaseoffice@iimsirmaur.ac.in with the subject line: "Request to participate in the Internal Auditor PreBid meeting"

## **Financial Audit Services - Audit Report, Undefined; CAG Empaneled Audit Or CA Firm ( 1 )**

### **तकनीकी विवरण/ Technical Specifications**

<b>विवरण/ Specification</b>	<b>मूल्य/ Values</b>
<b>कोर / Core</b>	
Scope of Work	Audit report , undefined
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Internal control of financial , Investigating fraud , Compliance with law & regulations , Compliance with contracts , Bank Transactions , Review system & processes , Risk Management , Internal Control over Financial Reporting , Reliability of financial reporting
Type of Industries/Functions	Eductional Institute
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	NA

### क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	Yes
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प्राचल/Parameter	मूल्य/Values
कोर / Core	265000

### अतिरिक्त विशिष्ट दस्तावेज /Additional Specification Documents

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

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pranav Chauhan	173025,IIM Sirmaur, Rampur Ghat Road, Paonta Sahib PAN No-AAAAI9266R GSTIN- 02AAAAI9266R1Z5	1	N/A

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

#### 1. Generic

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

#### 2. Generic

Option Clause: Excess Settlement. The excess settlement has been enabled for the service, allowing service providers to include additional charges up to a specified percentage of the item-level total value, including addons, in their invoices. Service providers must declare the applicability of additional charges during invoice creation and submit mandatory supporting documents to avail this option. The total invoice amount, including additional charges, shall not exceed the agreed-upon excess settlement percentage for the order.

#### 3. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

### अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in

the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for attached categories, trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
16. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

**All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.**

**For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.**

**The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:**

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

**All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.**

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

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

**---धन्यवाद/Thank You---**



**IIM SIRMAUR**  
KNOWLEDGE . LEADERSHIP

**INDIAN INSTITUTE OF MANAGEMENT SIRMAUR**

**(An Autonomous body under the aegis of Ministry of Education, Govt. of India)**

# ATC

GeM Bid  
for  
Engagement of Internal Auditor for IIM Sirmaur

Purchase Office  
Indian Institute of Management Sirmaur  
Dhaura Kuan, Paonta Sahib, Distt. Sirmaur,  
Himachal Pradesh-173031

Email: [purchaseoffice@iimsirmaur.ac.in](mailto:purchaseoffice@iimsirmaur.ac.in) Website: [www.iimsirmaur.ac.in](http://www.iimsirmaur.ac.in)

## **SECTION – I**

Indian Institute of Management Sirmaur (IIMS) is an Institute of national importance under the Ministry of Education, Government of India to provide management education of high quality and to promote allied areas of knowledge and inter-disciplinary studies.

Institute invites online bids under two-bid system (i.e. Technical and Financial) from the eligible Chartered Accountant Firms for “Engagement of Internal Auditor initially for a period of one year, which may be further extendable for another period up to three years on year-to-year basis on the same professional fee and terms and conditions, with the mutual consent, requirement of the institute and subject to satisfactory performance.

**1. Essential general requirement:**

The firm must have all statutory registrations like PAN, TAN, ~~Service Tax~~, PF, GST, ESIC, Shop and Establishment registration etc., as applicable from time to time, with respect to this NIT.

- a) This bid is exclusively reserved for the Chartered Accountant Firms only and **minimum annual fee for this bid is Rs. 2,25,000/- exclusive GST/applicable taxes (Rs. 2,65,500/- inclusive of GST).**
- b) If any bidder quotes less than the minimum annual fee, such bids will be summarily rejected.

**2. EMD: Not Applicable.**

**3. Bid validity:**

Bid submitted by the bidder shall remain valid for a period of 180 days from the date of submission of offer. The Bidder shall not be entitled during this period to revoke or vary the content of the bid or any term thereof. In such case of making any variation subsequent to submission of bid at their own, the offer shall be treated as “REJECTED”.

**4. Performance Bank Guarantee 3% of the total order value as prescribed by IIM Sirmaur.**

Through NEFT in the Institute’s Account (Details are provided below).

- Beneficiary Name: Indian Institute of Management Sirmaur
- Bank Name: ICICI Bank Ltd.
- Account Number: 140701000266
- IFSC Code: ICIC0001407
- Bank Address: Near Y Point Main Market, Paonta Sahib, Distt. Sirmaur, H.P. 173031

**5. Assignment & Sub-Contract:**

The selected firm shall not assign, sub-contract or sub-let the whole or any part of the service in any manner without express approval of the Institute (IIM Sirmaur).

**6. Settlement of Disputes:**

Any dispute or difference whatsoever arising between the parties out of or relating to the interpretation, application, meaning, scope of operation or effect of the service contract or the validity or the breach thereof, shall be settled via negotiation.

**7. Any dispute whatsoever shall be subject to the jurisdiction of Paonta Sahib, Himachal Pradesh only.**

**8. Other Information:**

- a) Institute (IIM Sirmaur) may accept or reject any or all the bids in part or in full without assigning any reason and is not bound to accept the bid. The Institute (IIM Sirmaur) at its discretion may change, upgrade or drop the criteria or part thereof at any time before awarding the contract.
- b) A bid submitted with false information will not only be rejected but the firm will also be debarred from participation in future processes at IIM Sirmaur.
- c) Bidders are required to sign and submit all the pages of this Tender document and all other required supporting documents.
- d) For any query pertaining to this bid document, correspondence may be addressed to Senior Consultant (Administration) at [purchaseoffice@iimsirmaur.ac.in](mailto:purchaseoffice@iimsirmaur.ac.in) or may call on 01704-277-312/375.
- e) The award of contract will be based on the QCBS method as per the GeM bid format available in the GeM portal. Weightage of technical: financial will be 70:30.

<b>QUALITY &amp; COST BASED SELECTION (QCBS)-SCORING AND ELIGIBILITY CRITERIA for appointment of internal auditor at IIM Sirmaur:</b>				
<b>A</b>	<b>TECHNICAL CRITERIA:</b>	<b>Break-up of marks</b>	<b>Max. Marks</b>	<b>Documentary proof to be furnished by the bidder</b>
A1	<b>EXPERIENCES</b>		<b>45</b>	
	<ul style="list-style-type: none"> <li>• Experience of work more than 05 (five) years but less than 10 (ten) years in an institute of national importance as per Ministry of Education (<a href="https://www.education.gov.in/en/institutions-national-importance">https://www.education.gov.in/en/institutions-national-importance</a>).</li> </ul>	30		<p>For proof of requisite Experience, the bidder must furnish the following documents along with the bid:</p> <p>(i) Contract document/Letter of Award (LOA)/ Work/Service Order showing the detailed scope of work mentioned in the tender document above, AND</p> <p>(ii) Job Completion Certificate showing good/satisfactory performance issued</p>
	<ul style="list-style-type: none"> <li>• Experience of work above 10 (ten) years in an institute of national importance as per Ministry of Education (<a href="https://www.education.gov.in/en/institutions-national-importance">https://www.education.gov.in/en/institutions-national-importance</a>).</li> </ul>	45		

				by the clients, duly stamped and signed.
A2	<b>Presentation on Audit Approach and Methodology:</b>		55	
	<ul style="list-style-type: none"> <li>Understanding of the institute's requirement (Scope of work, deliverables and statutory context) after preliminary assessment.</li> </ul>	15		<p>Marks shall be allotted to the bidders against the criteria's mentioned in points A2 after evaluation of the Presentation cum Interview.</p>
	<ul style="list-style-type: none"> <li>Detailed approach to addressing the institute's requirement, including an audit plan.</li> <li>Steps to be taken to enhance the quality of work/ innovation to achieve a better ranking in NIRF.</li> <li>Steps to be taken to achieve flexibility, security, and meet timelines for deliverables during the financial year.</li> <li>Steps to be taken to finalise statutory liability applicable to the institute's activities and to remit to the concerned quarter within the time limit during the financial year.</li> <li>Steps to be taken to fulfil the vision &amp; mission of the institute</li> </ul>	25		
	<ul style="list-style-type: none"> <li>Subject Knowledge of a Technical expert about responding to the notices issued by the Income Tax/ GST or any other statutory departments.</li> <li>Steps to be taken to resolve the statutory issues with the relevant department, considering the IIM</li> </ul>	15		

	Act, IIM Rules, Decisions of the Board of Governors and any other applicable laws/ rules in this matter.			
	<b>NOTE:</b> Marks secured out of 100 will be used proportionately to get the converted/weighted score out of 70 marks.			
<b>B</b>	<b>FINANCIAL CRITERIA:</b>	<b>30</b>		
	Audit fee (price quoted by the firm for the work) is equal to minimum fee Rs. 2,65,000/- (inclusive of GST) prescribed	30		
	If bidder quote between Rs. 2,65,000/- and Rs. 2,90,000/- (inclusive of GST)	20		
	If bidder quote between Rs. 2,90,000/- and Rs. 3,15,000/- (inclusive of GST)	10		
	If bidder quote is higher than Rs. 3,15,000/- (inclusive of GST)	5		
	<b>Total</b>		<b>100</b>	

**Note:**

1. Bidders scoring more than or equal to ~65%, i.e. 29.25 marks in the Technical Criteria under A1 (Excluding A2: Presentation on Audit Approach and Methodology), shall only be invited to deliver the presentation to IIM Sirmaur officials. The bidder scoring more than or equal to 65 marks in technical criteria (A1 + A2) will be considered for financial bid evaluation.
2. In-person (Physical) Presentation shall be held at IIM Sirmaur, Daula Kuna, Sirmaur, Himachal Pradesh-173031. All bidders qualified for delivering the presentation [Ref. Para 1 above shall be intimated at least 07 (Seven) days prior to the day of delivering the presentation.
3. **Contract document/Letter of Award (LOA)/ Work/Service Order without a job completion certificate cannot be considered as experience for the QCBS criteria mentioned in A1 of the Technical Criteria in the table above.**
4. Against a particular quality criterion, if a qualified bidder does not have the requisite minimum qualification indicated in the table above, zero (0) marks shall be assigned for that particular criterion.
5. It shall be the bidder's responsibility to ensure submission of unambiguous/clear and sufficient documentary evidence in support of the evaluation criteria/QCBS mentioned in the above table.
6. IIM Sirmaur reserves the right to verify any or all data/document/information provided by the bidder. A false statement by a bidder shall make it liable for appropriate action as decided by the competent authority at IIM Sirmaur.

7. It may be noted that IIM Sirmaur shall not seek any clarification against the documents submitted by the bidder to substantiate the QCBS score (quality parameters tabulated above), after the technical bid opening. Therefore, bidders must ensure that such documents (in toto) are submitted as part of the original submission. Also, the bidders must indicate – (i) Details of the document (Document Ref. No., relevant Pg. No., etc.) submitted in the format prescribed in 'QCBS CHECKLIST FOR EXPERIENCE' at Annexure-VII and submit the same along with the technical bid.
8. **Bidder scoring the highest marks out of the total QCBS marks, i.e., 100, shall be selected as the internal auditor of the institute, and a work/ service order will be issued accordingly.**

## **SECTION – II**

### **SCOPE OF WORK**

#### **1. Duties/Responsibilities of the Internal Auditor**

The responsibilities of the Internal Auditor shall include to report & certify the true and fair view of the financial statements in conformity with the IIM Act, GFR and Accounting Standards applicable to the Central Autonomous Bodies, in India and other applicable statutes. The Internal Auditor so appointed for the purpose shall carry out the audit in terms of provisions/scopes laid down below and shall ensure strict adherence thereto.

**The Internal Auditor is also required to internal audit quarterly and submit audit report to the Director, IIM Sirmaur in accordance with the guidelines issued by Ministry of Education and IIM Act from time to time.** These Standards require the Auditors to comply with the ethical requirement and plan & perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

General guidelines and scopes of audit:

- a) Conducting internal audits of all financial transactions like journal vouchers, bank payments vouchers, contra vouchers, receipts vouchers including day-to-day records of receipts and payments with effect from the financial year (2026-27).
- b) Preparing Annual Accounts of the Institute including Balance Sheet, Income & Expenditure Statement, Receipt & Payment Accounts and all other Schedules as per the prescribed format for Central Autonomous Bodies issued by Ministry of Education from time to time. If required, make a presentation of Annual Accounts to the Finance Committee/Board of Governors.
- c) Preparing and filling of Income Tax Return, TDS Return and GST Return (GSTR1, GSTR2, GSTR3B and GSTR7), Annual GST Return and other statutory returns applicable to the Institute during the period of engagement, if any, with various disclosures, computation notes and other documents/schedules relevant for the purpose of filing of the above statutory return.
- d) Preparing and filing of revised return of ITR, TDS & GST Returns and submission of grievance/s, if required by the institute, in respect of current and previous financial year/s, while your engagement as Internal Auditors of the institute.
- e) Preparing of detailed replies and submission thereof online (physically, if required) to the queries, hearings or notice/s of current and previous financial year/s issued by the statutory authorities like Income Tax department, GST department or any other department w.r.t the Income tax assessment, GST claim and appellate proceedings from time to time, during your engagement as Internal Auditors of the institute.

- f) Checking Bank Reconciliation Statements of all bank accounts of the institute and assist in passing entries and making replies, whenever necessary, against the audit paras raised by the Statutory Auditor.
- g) Preparing and issuing 15 CA & CB and other statutory documents required for foreign/domestic payments in relation to the running of the academic activities of the Institute throughout the year, during your engagement as Internal Auditors of the institute.
- h) Preparing and issuing 24Q, 26Q, 27Q in relation to the TDS Return and Form 16A to the institute quarterly. Also Form 16 to the employee of the institute within the due dates after complying with the TDS liabilities.
- i) Reviewing of compliance of all statutory obligations such as Income Tax, GST, NPS, TDS and Foreign Remittance etc., applicable to the institute from time to time.
- j) Checking of adequacy and effectiveness of Financial and Managerial Control System of the institute. Assist in developing Internal Control Mechanism in different functional areas at the Institute. Review of functional deficiencies and assist in taking remedial measures.
- k) Certification of Statement of Expenditure & Utilization Certificate of Grants received from the Central Government and State Government and other professional bodies/ sponsored Projects from time to time. The statement of certification should be duly stamped and signed by the authorized signatory of the firm/agency.
- l) Checking of fixed assets registers & consumable stock registers, scrutiny of general ledger and reconciliation of each head of accounts thereof wherever necessary. Verification of stores & consumables, IT & Systems and library books and intangible assets of the library of the institute.
- m) Checking whether physical verification of assets/stocks has been carried out at the close of every financial year and variations, if any, have been accounted for and recorded properly.
- n) Checking whether the stocks/assets acquired/purchased is being made after following the due process and supported by the requisition of the offices/departments and backed by the approval of Competent Authority. Ensuring the stationary and stock have been accounted for duly as per accounting rules and records have been properly maintained to ensure safeguard of such stocks of institute.
- o) Assisting in passing of year-end adjustment entries required for accrual basis related to accrued income including interest on investments, FDs, advances and outstanding liability for expenses and provision for depreciation.
- p) Assisting in actuarial valuation for NPS, Gratuity, Leave Encashment, etc., and any other retirement and terminal benefits applicable to the staff and faculty members as per the prevailing norms from time to time.

- q) To respond to the institute email seeking advice/suggestion regarding statutory deductions w.r.t TDS, GST, NPS, etc. and raising invoice of the MDP/FDPs or any other outward services provided by the institute.
- r) To review compliance with laid down policies and procedures in respect of calling of tenders, related approvals, budgetary provisions made and letters of award (LOA) issued for work contracts and Purchase Order (PO) for procuring goods and services.
- s) To verify the validity of Bank Guarantees (BGs) obtained from parties to whom the work is awarded, whether BGs are kept in safe custody of competent authority and whether related records are properly maintained.
- t) Any other additional matters related to the above work as per the Institute requirements from time to time.

## **SECTION – III**

### **Qualification/Eligibility Criteria**

- 1) The firm must be empanelled with CAG. Valid empanelment letter issued by CAG should be submitted.
- 2) The firm must be registered with the Institute of Chartered Accountants of India (ICAI) under the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. Valid registration letter having particulars of partners, years of establishment, addresses of HO and Branch etc. issued by the ICAI should be submitted. Copy of the registration certificate to be attached.
- 3) The firm should have experience of completing minimum five (05) Internal Audit/Statutory Audit in **any Institution of National Importance like IIMs/IITs etc. as per Ministry of Education** (<https://www.education.gov.in/en/institutions-national-importance>) during past five years. The order/agreement should be in the name of the bidder only. Copy of work order/contract agreement/along with the completion certificate of contract of the above organizations should be submitted as proof.
- 4) The firm should have Average Annual Financial Turnover from related services during the last three financial years, ending on 31st March 2025 should be **Rs 2 lakh**, ( 2022-23, 2023-24 & 2024-25). The turnover statement duly certified by the Chartered Accountant on his/her letterhead in this effect must be attached along with the Technical Bid.
- 5) The bidder **should not** have been debarred/ blacklisted by any Govt. Dept. /Semi-Govt. Dept. /Educational Institute/ IIM or any other organization in the last five years. **Undertaking in this regard is to be submitted by the Bidder (Annexure-IV).**
- 6) Bidder is required to submit all supporting documents for above, duly signed and stamped by the authorized signatory of the firm.

**SECTION – IV**  
**PAYMENT TERMS**

1. The payment of Annual Professional Fee shall be made against the services provided by the firm as per the Scope of Work subject to following terms and conditions:
  - a) The payment during the entire contract shall be made in accordance with the Annual Professional Fee quoted by the selected bidder in its financial bid and accepted by the institute. **No price variation would be allowed during the contract period and extended period, if any.**
  - b) GST will be borne by the Institute as applicable from time to time.
  - c) TDS as applicable will be deducted while making the payment of Annual Professional Fee.
  - d) The service provider will raise the quarterly bills in duplicate on submission of the quarterly Internal Audit Report to the Institute.
  - e) No expenses towards accommodation, food, TA, DA or any other charges will be paid to the charter accountant firm other than the agreed “Annual Professional Fee”.
  - f) The institute reserves the right to deduct any amount from the bill as may be considered reasonable for unsatisfactory service or delay in providing of services. The decision of the institute will be final in this regard.

**NOTE:**

- The service provider shall not sublet the contract or transfer the contract to any other service provider or person in any manner.
- Any act on the part of the bid & ATC to influence anybody in the institute is liable to rejection of his/her tender.
- If the selected firm does not perform as per the expectations of this Institute, the deposited performance security deposit may be forfeited in total, or partially, as decided by the competent authority of IIM Sirmaur.

**Annexure-I**

To

Senior Consultant (Administration),  
Indian Institute of Management Sirmaur  
Dhaura Kuan, Sirmaur,  
Himachal Pradesh 173031.

**Sub: - PSD Details.**

Dear Sir,

The following demand draft/banker's cheque/ bank guarantee in favour of IIM Sirmaur are enclosed herewith towards PSD:

<b>Detail o</b>	<b>Amount (Rs.)</b>	<b>DD/BC No.</b>	<b>DD/BC Date</b>	<b>Bank Name</b>
PSD				

Thanking you yours faithfully,

(Authorized Signatory with Seal)

**Annexure-II**

To

Senior Consultant Administration  
Indian Institute of Management Sirmaur  
Dhaura Kuan, Distt. Sirmaur,  
Pin Code- 173031 (Himachal Pradesh)

**Sub: - Self Declaration Certificate**

Dear Sir,

With reference to the above, I/We are offering our competitive bids for the GeM bid for Engagement of Internal Auditor for IIM Sirmaur, Paonta Sahib, Himachal Pradesh, IIM Sirmaur. I / We hereby reconfirm and declare that I / We have carefully read, understood and complying the above referred tender document including instructions, terms and conditions, specifications, schedule of quantities and all the contents stated therein.

Date:	Authorized Signatory
Place:	Name:
	Designation:
	Contact No.:
	Email ID:

**Annexure-III**

**BID FORWARDING LETTER**

(On the Letterhead of the Bidder)

Date: .....

**To**

**The Senior Consultant (Admin)**  
**Indian Institute of Management Sirmaur**  
**Dhaura Kuan, Distt. Sirmaur,**  
**Pin Code- 173031 (Himachal Pradesh).**

Ref: - GeM bid for Engagement of Internal Auditor for IIM Sirmaur

Sir,

I/ We hereby confirm and declare that I/We have carefully studied the tender documents therein and undertake myself/ ourselves to abide by the terms and conditions laid down in the tender document.

I/ We also keep the offer open i.e., bid validity for 180 (One Hundred Eighty) days from the date opening of the financial bids.

Yours faithfully,

**Annexure-IV**

**SELF-DECLARATION ABOUT NON BLACK- LISTING**

(On the Letterhead of the Bidder)

Date: .....

**To,**

**The Senior Consultant (Admin)**  
**Indian Institute of Management Sirmaur**  
**Dhaura Kuan, Distt. Sirmaur,**  
**Pin Code- 173031 (Himachal Pradesh).**

Ref- GeM bid for Engagement of Internal Auditor for IIM Sirmaur

I/We hereby declare that our firm is not blacklisted/ debarred and not declared ineligible for reason by any National Level Institutions like IIMs, IITs, NITs, IIITs, IISER, NISERs, State/Central Universities and Government Institutions in last five years from the last date of submission of proposal.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken. My / our performance security may be forfeited in full and the empanelment offer if any to the extent accepted may be cancelled.

Your faithfully,

(Name & Signature with stamp of the bidder

**Annexure-VI**

**INDIAN INSTITUTE OF MANAGEMENT SIRMAUR**  
**CHECKLIST TOWARDS ELIGIBILITY CRITERIA**

**MANDATORY**

Name of the Bidder:

Address:

Contact No:

Email Id:

(Self-attested photocopies of all supporting documents must be attached and uploaded in the Technical Bid PDF on the CPP portal only)

<b>Sr. No.</b>	<b>Name of the Document</b>	<b>Tick (Yes/No)</b>	<b>Mention attached document Page No. (Mandatory)</b>
1.	Name of the Firm:  Complete Address:  Tel/Mob No.:  Email Address:	(Yes/No)	
3.	The firm must be registered with the Institute of Chartered Accountant of India (ICAI) under the Chartered Accountants Regulations, 1988. Valid registration letter having particulars of partners, year of establishment, addresses of HO and Branch etc., issued by the ICAI should be submitted.	(Yes/No)	
4.	The firm should have Average Annual Financial Turnover from related services during last three financial years (2022-23, 2023-24 & 2024-25) should be Rs 2 Lakh. The turnover statement duly certified by the Chartered Accountant on his/her letterhead in this effect must be attached along with the bid.	(Yes/No)	
5.	The firm must be empanelled with CAG	(Yes/No)	

6.	1)The firm should have experience of completing minimum five (05) Internal Audit/Statutory Audit in any Institution of National Importance like IIMs/IITs etc. as per Ministry of Education ( <a href="https://www.education.gov.in/en/institutions-national-importance">https://www.education.gov.in/en/institutions-national-importance</a> ) during past five years. The order/agreement should be in the name of the bidder only. Copy of work order/contract agreement/along with the completion certificate of contract of the above organizations should be submitted as proof.	(Yes/No)	
7.	Self-declaration format as per Annexure-II	(Yes/No)	
8.	Bid Forwarding Letter as per Annexure-III	(Yes/No)	
9.	Self-declaration towards Not Blacklisting Annexure-IV	(Yes/No)	
10.	Duly filled format as per Annexure-VII		
11.	Duly signed and stamped of the entire bid document	(Yes/No)	

**Note: It is mandatory to fill up all the points of the checklist.**

I/We undertake that documents are genuine/authentic and nothing has been cancelled and that I/We are not debarred by any govt. organization and competent are to contract. I/We understand that the contract is liable to be cancelled, if found to be having obtained through fraudulent means/concealment of information.

**(Authorized Signatory with Seal)**

## **Annexure-VII**

## **‘QCBS CHECKLIST FOR EXPERIENCE’**