



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/4921262
Dated/दिनांक : 07-05-2024

Bid Document/ बिड दस्तावेज़

| Bid Details/बिड विवरण | |
|--|--|
| Bid End Date/Time/बिड बंद होने की तारीख/समय | 28-05-2024 16:00:00 |
| Bid Opening Date/Time/बिड खुलने की तारीख/समय | 28-05-2024 16:30:00 |
| Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से) | 30 (Days) |
| Ministry/State Name/मंत्रालय/राज्य का नाम | Ministry Of Textiles |
| Department Name/विभाग का नाम | Na |
| Organisation Name/संगठन का नाम | N/a |
| Office Name/कार्यालय का नाम | Delhi |
| Item Category/मद केटेगरी | Financial Audit Services - Audit report; Audit Firm, CAG Empaneled Audit or CA Firm, CA Firm |
| Contract Period/अनुबंध अवधि | 1 Year(s) |
| Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष | 3 Year (s) |
| Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है | Yes |
| MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है | Yes |
| Startup Exemption for Years Of Experience/अनुभव के वर्षों से स्टार्टअप छूट/ and Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है | Yes |
| Document required from seller/विक्रेता से मांगे गए दस्तावेज़ | Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *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 |
| Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया | No |
| Type of Bid/बिड का प्रकार | Two Packet Bid |

Bid Details/बिड विवरण

| | |
|---|-----------------------------|
| Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय | 5 Days |
| Estimated Bid Value/अनुमानित बिड मूल्य | 48000 |
| Evaluation Method/मूल्यांकन पद्धति | Total value wise evaluation |

EMD Detail/ईएमडी विवरण

| | |
|-------------------|----|
| Required/आवश्यकता | No |
|-------------------|----|

ePBG Detail/ईपीबीजी विवरण

| | |
|-------------------|----|
| Required/आवश्यकता | No |
|-------------------|----|

Splitting/विभाजन

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

MII Compliance/एमआईआई अनुपालन

| | |
|-------------------------------|-----|
| MII Compliance/एमआईआई अनुपालन | Yes |
|-------------------------------|-----|

MSE Purchase Preference/एमएसई खरीद वरीयता

| | |
|---|-----|
| MSE Purchase Preference/एमएसई खरीद वरीयता | Yes |
|---|-----|

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

by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

[OM No.1_4_2021_PPD_dated_18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017.

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

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

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

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1715074729.pdf](#)

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

Technical Specifications/तकनीकी विशिष्टियाँ

| Specification | Values |
|---|--|
| Core | |
| Scope of Work | Audit report |
| Type of Financial Audit Partner | Audit Firm , CAG Empaneled Audit or CA Firm , CA Firm |
| Type of Financial Audit | Internal Audit |
| Category of Work under Financial Audit | Reliability of financial reporting , Investigating fraud , Internal control of financial , Audit of financial statements , Bank Transactions , Risk Management , Compliance with contracts , Governance of company , Compliance with law & regulations |
| Type of Industries/Functions | Fixed assets, depreciation and amortisation , Human Resource & Payroll , Inventory & Store management , Purchase & Procurement , Sales, Services and Revenue , Operational & Administrative , Receivables , Cash and Bank Balance , Payables |
| Frequency of Progress Report | Fortnightly |
| MIS Reporting for Financial Audit support | Yes |

| Specification | Values |
|------------------------------|-------------|
| Frequency of MIS reporting | Fortnightly |
| State | NA |
| District | NA |
| Addon(s)/एडऑन | |
| Post Financial Audit Support | Yes |

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

| S.No./क्र. सं. | Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी | Address/पता | To be set as 1 | Additional Requirement/अतिरिक्त आवश्यकता |
|----------------|---|---|----------------|--|
| 1 | Ashutosh Kumar Sahi | 110016,G2, NIFT Campus, Hauz Khas, Opposite Gulmohar Park | 1 | <ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 12 |

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

1. Generic

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

2. Buyer Added Bid Specific SLA

Text Clause(s)

TERMS OF REFERENCE FOR APPOINTMENT OF INTERNAL AUDITORS

Background & Objectives:

The National Institute of Fashion Technology (NIFT), through the support of the Ministry of Textiles, has set up the NIFT Foundation for Design Innovation (NFDI). NFDI has been registered as a Section 8 Company vide Certificate of Incorporation issued by the Registrar of Companies on 25 July 2020 under Corporate Identity Number U85300DL2020NPL366844. NFDI would support young entrepreneurs, artisans, Start-ups, NIFT alumni, students, and faculty members in transforming innovative business and technology ideas related to the design and textile industry into products, processes, and services both for commercial exploitation and the benefit of society. The Ministry of Textiles, Government of India, funds this initiative during the inception phase with contributions from the investment community and corporates during the later stage. The company is in the process of hiring the services of the Internal Auditor to ensure proper & timely compliance with the audit and to meet our day-to-day ongoing works of the NFDI for a period of one year.

TERMS OF REFERENCE FOR APPOINTMENT OF INTERNAL AUDITORS

- 1. Registration with Income Tax Department - Copy of PAN to be attached**
- 2. Registration with ICAI/ICWAI - copy of Registration certificate issued by ICAI/ICWAI**
- 3. Minimum No. of Partners three out of which two must be FCA.**
- 4. Having experience of minimum 3 years in conducting internal audit of Govt. organization/ Trust/ Section-8 Companies or Govt. Educational Institution.**
- 5. Average Annual Turnover of the Partnership Firm / LLP of last 3 Financial years in 25 Lakhs or minimum criteria available in GeM.**
- 6. Location of the office must be in Delhi NCR.**
- 7. Security Deposit and EMD as per GFR/GeM if applicable.**

SCOPE OF WORK:

A. CASH & BANK BOOK:

- Checking and verification of the cash book and to ensure that the cash in hand is reconciled with cash book records.**
- Checking and verification of all bank books and to ensure that the bank books are reconciled on monthly basis and necessary actions are taken for unmatched transactions.**

- **Checking and verification of payment transactions on test check basis to ensure that they are made as per the generally accepted accounting principles and rules.**
- **Ensure reconciliation of earnest money deposits (EMD) register and security deposit (SD) register with the Accounting records.**

B. GRANT & OTHER RECEIPTS:

- **Checking and verification of Incomes / Receipts and the review of the reconciliation for Income / Receipts to ensure that no revenue leakage exists.**
- **Reconciliation of Income booked in Income expenditure with Receipts & payment.**
- **Checking and verification of Government Grants (Central / state) received and utilized and their quarterly reconciliation and certification (UC).**
- **Grant Utilization with Assets Acquired reconciliation.**
- **Treatment as per Accounting Standard.**

C. FIXED ASSETS & LIABILITIES:

- **Scrutiny of all assets and liabilities accounts to ensure their correctness.**
- **Audit of Fixed assets registers, accounting records and their reconciliation with accounting records.**
- **Reconciliation of Asset purchased out of Govt. Grant confirmation of entries as per Accounting Standard 12.**
- **The audit of liability registers and their reconciliation with accounting records.**
- **Carrying out the physical verification of fixed assets and inventories at least once in a financial year and their comparison with the accounting records and reporting of the variations, if any.**

D. STATUTORY AND INTERNAL COMPLIANCE:

- **To audit the compliance with applicable statutory requirements like Income Tax, GST, EPF and ESI etc.**
- **To advise and give written opinion on issues pertaining to Income tax, GST and Custom laws etc. applicable to NFDI time to time. To help in preparation and submission of necessary compliance with applicable laws.**

- **Advice and assist in the matters related to Income Tax, GST, and other statutory laws applicable to NFDI.**
- **Assist in preparation and filing of all kinds of Statutory Returns of NFDI.**
- **Provide recent updates on all statutory laws applicable to NFDI**
- **Helping in preparation & filing of e-TDS quarterly returns with in due date.**
- **Helping in preparation and filing of GST returns with in due date.**
- **To audit compliance of recent changes in last two years in commercial laws applicable to NFDI such as Income Tax, GST, EPF and ESI etc - a certificate for the same has to be attached with the internal audit report for each quarter.**

E. SALARY AND ADVANCES:

- **To audit that the salary to staff is being paid as per their terms and conditions and to audit the correctness of pay fixation.**
- **To audit that outstanding staff loans and advances are recovered as per the stipulated terms/ rules.**

F. INTER - CAMPUS RECONCILIATION:

- **To audit the inter-campus transaction by way of debit notes and / or credit notes and their quarterly reconciliation i.e. the inter - campus - reconciliation.**

G. PROCUREMENT OF GOODS & SERVICES:

- **Checking and verification of procurements of goods and services to ensure that prescribed procedure mentioned in NFDI purchase policies / GFR / GOI guidelines / policy circulars etc have been followed.**
- **Checking of all works / petty repair works related bills awarded by NFDI.**
- **Ensure that payment for AMC and service contracts were made as per the Agreement terms and conditions.**

H. INTERNAL CONTROL SYSTEM:

- **Audit of the financial management of infrastructural/construction projects or works of NFDI.**
- **Audit of the strategic projects undertaken by NFDI.**

- **Review of accounting and internal control systems and suggestions for improvements where a weak lacuna in accounting and internal control system is observed.**
- **To ensure that the major expenditure and incomes items are booked/recorded following accrual system of accounting by NFDI, if any.**
- **Detection of systemic flaws and suggestions for adopting the corrective measures.**
- **Advice NFDI on risk assessment and risk mitigation mechanism.**
- **Conducting process Audit of areas as intimated and directed by the management from time to time.**
- **Reporting of outstanding C&AG audit paras at the end of each reporting period of internal audit with remarks of NFDI for non-compliance/ non- settlement.**
- **Audit of all compliance related to ROC.**
- **Attending board meeting & Annual General Meeting from time to time.**
- **The estimated price may be taken as Rs. 48,000/- P.A plus applicable GST all inclusive.**

Disclaimer/अस्वीकरण

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

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.

10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

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

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

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

---Thank You/धन्यवाद---