



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2024/B/4626467  
Dated/दिनांक : 15-02-2024

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	01-03-2024 10:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	01-03-2024 10:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	90 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Social Justice And Empowerment
Department Name/विभाग का नाम	Department Of Empowerment Of Persons With Disabilities
Organisation Name/संगठन का नाम	National Institute Of Mental Health Rehabilitation
Office Name/कार्यालय का नाम	Sehore
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Audit report; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	2 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	8 Lakh (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 and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
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

**Bid Details/बिड विवरण**

<b>Type of Bid/बिड का प्रकार</b>	Two Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	3 Days
<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	200000
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation

**EMD Detail/ईएमडी विवरण**

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

Required/आवश्यकता	No
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**Splitting/विभाजन**

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

**MII Compliance/एमआईआई अनुपालन**

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

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. If the bidder is a 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.
2. 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.
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**

**Number of Years of firm/company's existence as per ICAI certificate:3**

**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.:3**

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:1**

**Number of XX fulltime CA's required and YY professional audit staff:XX 01  
YY 05**

**Financial Audit Services - Review Of Financial Statements, Audit Report; CAG Empaneled Audit Or CA Firm ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Review of Financial Statements , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit

Specification	Values
Category of Work under Financial Audit	Audit of financial statements , Internal control of financial , Compliance with law & regulations , Compliance with contracts , Review system & processes , Bank Transactions , Filing of various returns of professional Tax Income tax and GST and other compliances like reply of notice etc
Type of Industries/Functions	Payables , Receivables , Cash and Bank Balance , Fixed assets, depreciation and amortisation , Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
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	KESHAV SOUNER	466001,National Institute of Mental Health Rehabilitation, Purana Zila Panchayat Bhawan, Luniya Chauraha , Mandi road Sehore - 466001	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 12</li> </ul>

**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. **Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

## 3. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

## 4. **Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

## 5. **Past Project Experience**

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

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

Text Clause(s)

The nature and scope of work of the Chartered Accountant Firm shall be as follows:-

1. Finalization of Annual Accounts of NIMHR, Sehore for the financial year ended on 31.03.2025 and 31.03.2026. Internal Audit and submission of internal audit report i.r.o. of aforesaid annual accounts of NIMHR. All other annual statutory compliances as per extant provisions of the various applicable Act/s.
2. Verification and checking of financial transactions from cash book/bank book and other ancillary record maintained by the Institute and to ensure that the cash in hand is reconciled with cash book record.
3. Review and checking of Bank reconciliation statements.
4. Review, checking, & applicability of all statutory obligations/ compliances such as GST, TDS on GST, TDS, Income Tax, NPS, EPF, ESIC, MP Co-operative Societies Act, professional tax etc. and filing of all original & revised statutory returns (Income Tax, TDS, GST, Professional tax etc.) on or before the due date as per the provisions of the concerned Act/s.
5. Pre-audit of Purchase files, vouchers, purchase proposals, records of different departments/sections etc. to ensure that the same are being made in compliance to the I

nstitute's rule and procedures, General Financial Rules (GFR) and other applicable rules of Govt. of India.

6. Preparation of Annual Accounts of the Institute and verification of annual account data in annual report. Checking of opening balance of trial balance.
7. Report risk management issue and internal control deficiencies identified and provide recommendation for improving Institute's operation.
8. Review and verify the provisions of accrued expenditure and income as at the end of the year.
9. Review and checking of outstanding balances in student's fees receivable, creditors account, advances etc.
10. Review and checking of the Grants received and its utilization as per the terms and conditions.
11. Review, checking & reconciliation of tuition fees and other fees received by the institution from the students.
12. Review and verification of additions to fixed assets, fixed assets register and physical verification.
13. Review and verification of the record/system of bill payment to various contractors and also to review the compliance on them with term of contract with user.
14. Suggestion of improvement of the existing system of accounting and management information system from time to time.
15. Review and verification of the expenses incurred with the approved Budget.
16. Review and verification of the last statutory/Internal audit comments and compliances.
17. Assist full time during C&AG Audit & preparation of reply including old paras.
18. Vouching, Ledger Scrutiny, verification of Internal audit of books of accounts, ancillary records on monthly basis and submission of reports on quarterly basis.
19. Verification of unspent balance report, Utilization Certificate and other reports submitted to DEPwD/MoSJE periodically.
20. Provide opinion on all notices, queries, & intimations received from the statutory authorities and preparation of its reply.

21. Verification of Income Tax computation sheet (along with the income tax declaration form and proof of investment) of all employees of NIMHR & preparation of Form 16 & 16A.
22. To appraise the Institute on regular basis about applicability of Circulars/Notifications issued by the Govt. / Tax Departments (like Income Tax, TDS, GST & other statutory body etc.).
23. To review, checking and certification of Utilisation certificate, Statement of expenditure, funds received under different projects/heads, sponsored/funded projects.
24. Internal auditors or their representatives should visit the institute on a timely basis preferably minimum once in a month or depending upon the urgency of the work assigned. Attendance records will be maintained at F&A section for this purpose.
25. Internal auditors or their representatives should coordinate and represent the reply from institute side (if any) to the government authorities such as Income Tax office, GST office etc.
26. Internal auditors should frame and follow the internal audit manual of NIMHR and prepare all the relevant check lists. A monthly work log/summary of the work carried should be provided at the end of every month.
27. Review of Bank Guarantee (contractors) management and systems.
28. Support in Budgetary control of Grants received from DEPwD, MoSJE.
29. Supports in all types of Statutory/Legal Compliances.
30. Reorganization Income (IRG from various sources such as consultancy, rents, fees etc.)
31. The audit reports to be submitted along with corrective/suggestive measures, if any, are to be submitted immediately on completion of audit as per format of internal audit report.
32. Any other work/s assigned from time to time.

## **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. Any clause(s) incorporated by the Buyer regarding following shall be treated as null and void and would not be considered as part of bid:-

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.
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.

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---**