



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2024/B/5251016  
Dated/दिनांक : 08-08-2024

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	19-08-2024 18:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	19-08-2024 18:30:00
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 Heavy Industries And Public Enterprises
Department Name/विभाग का नाम	Department Of Heavy Industry
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	National Automotive Board
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, As per Attached Scope of work; CA Firm
Contract Period/अनुबंध अवधि	3 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 and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Certificate (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
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid

**Bid Details/बिड विवरण**

<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 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. 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.
2. Purchase preference will be given to MSEs having valid Udyam Registration and whose credentials are validated online through Udyam Registration portal 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 themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. In respect of bid 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 product or service and Buyer will decide eligibility for purchase preference based on documentary evidence submitted, while evaluating the bid. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for 100% (selected by Buyer) percentage of total quantity. The buyers are

advised to refer the OM No. F.1/4/2021-PPD dated 18.05.2023 [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. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.

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.

4. 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 experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:3**

**Pre Bid Detail(s)**

Pre-Bid Date and Time	Pre-Bid Venue
14-08-2024 15:00:00	National Automotive Board, 2nd Floor Admin Building, ICAT centre-II, Sector-11, IMT Manesar, Gurugram, Haryana-122051

**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, As Per Attached Scope Of Work; CA Firm ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , As per Attached Scope of work
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Compliance with law & regulations , Investigating fraud , Governance of company , Compliance with contracts , Review system & processes , Treasury operations , Bank Transactions , As per attached scope of work

Specification	Values
Type of Industries/ Functions	Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , As per Scope of Work
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	Geeta	122050,National Automotive Board (NAB) Corporate Office: 2nd Floor, Administrative Building, ICAT Campus II, Sector -11, IMT Manesar , Gurugram.	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 6</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. Buyer Added Bid Specific ATC

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

## 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---**

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**Additional Terms and Conditions, Scope of Supply and Minimum Eligibility Criteria  
and Payment Terms for GEM bid for “Engagement of Chartered Accountant Firm as  
an Internal Auditor for the Financial Year 2024-25, 2025-26 and 2026-27” (HQ-  
Manesar)**

**1. About NAB**

National Automotive Board (NAB), herein referred as Society, is an autonomous body incorporated as a Society under the Societies Registration Act 1860 under Ministry of Heavy Industries, Government of India.

The accounts of the Society are maintained at the following 6 Locations, and locations at (c), (d), (e) and (f) are called centres.

- (a)** National Automotive Board (NAB)  
Reg. Address, Udyog Bhawan  
Ministry of Heavy Industries, New Delhi-110011
- (b)** National Automotive Board (NAB) -Head Office  
Sector- 11, IMT Manesar  
Gurgaon-122051 (Haryana)
- (c)** International Centre for Automotive Technology (iCAT)  
(A centre of SOCIETY)  
Plot No.26, Sector-3, IMT Manesar  
Gurgaon-122050 (Haryana)
- (d)** GLOBAL AUTOMOTIVE RESEARCH CENTRE (GARC)  
(A centre of SOCIETY)  
Plot no.-1, SIPCOT  
Kanchipuram, Chennai, Tamilnadu-602105
- (e)** NATIONAL AUTOMOTIVE TESTING TRACKS (NATRAX)  
(A centre of SOCIETY)  
Sagore- Manpur Road, Pithampura  
Dhar Disst. (Indore), MP- 454774

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(f) NATIONAL INSTITUTE FOR AUTOMOTIVE INSPECTION MAINTANANCE & TRAINING (NIAIMT)  
(A centre of SOCIETY)  
Jaffirbond, Udharbond, Distt. Cachar  
Silchar, Assam- 788030

2. Each of the centres (mentioned as above) prepare the standalone financial statement. The vouchers and the ledgers are maintained in the respective Centres as stated above. The statutory compliance (i.e. compliance of GST, TDS, EPF/ESI, Labour Cess etc.) are also done at the level of the Centres. In addition, transaction are also carried out at the head office. As a Society, the accounts are finally consolidated as financial statement (i.e. Balance Sheet, Income and Expenditure Account, Receipts & Payment Account) of the Society.

3. **Scope of work:** The work (only for Head Quarter-Manesar) includes the following:

- A. Verification of 100% accounting vouchers like sales, services, Grant and Grant expenditure, payment, and expenditure etc.
- B. Verification of compliance of duties & taxes like, TDS (IT & GST), GST, Labour Cess, PF/ESI etc.
- C. Verification of compliance of purchases and procurement procedure.
- D. Verification of inventory, store records and fixed assets register.
- E. Verification of HR policy, payroll, office procedure, legal procedure etc.
- F. Verification of cash and bank balance, Debtors/Creditors, account payable/receivable etc.
- G. Verification of internal control system, Ledger Scrutiny etc.
- H. Ensure the compliance and correction entries based on audit to improve day to day accounting.

**The auditor would be required to audit the vouchers/ ledgers that are maintained at NAB, HQ-Manesar. Accordingly, auditor are expected to deploy adequate manpower/auditors at HQ offices.**

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**4. Time Lines-** Internal audit will be conducted for each Quarter and quarterly report will be submitted within 30 days from the end of each quarter.

**5. Method of Accounting**

The Society is following the accrual system of accounting, except as otherwise stated. The financial statements are prepared on historical cost in accordance with generally accepted accounting principles and accounting standards in India. All expenditures & Income are accounted on accrual basis. Records are being maintained in 'tally' accounting software. Annual Accounts are prepared as per "Uniform format of accounts as prescribed for Central Autonomous Bodies".

**6. Period of Contract**

The appointment of the auditor will be initially for a period 3 years, taking in to consideration the satisfactory performance and mutual agreement on the same terms and conditions.

**7. Penalty**

A penalty of Rs 1500 per day will be charged or/and removal of auditor may also be done in case of non-adherence to the timelines as mentioned in para above.

**8. Disclosure Agreement**

During the Engagement Period or at any time thereafter, irrespective of the time, manner or cause of the termination of this Agreement, auditor will not directly or indirectly reveal, divulge, disclose or communicate to any person or entity, other than authorized officers, directors and employees of the Employers, in any manner whatsoever, any Information of Employers or any subsidiary of Employers without the prior written consent of the Board.

**9. Pre Bid meeting**

A pre bid meeting will be held on 14<sup>th</sup> August, 2024 at 1500 Hrs in NAB, Manesar Office with the prospective bidders/auditors. The prospective bidders/auditors are requested to get clarification of their queries during pre-bid meeting.

10. Key details

Validity of Quotation		Bid shall remain valid and open for acceptance for a period of 90 days from the last date of submission of Bid.
Contract Period		3 years
Eligibility/qualifying criteria		<ol style="list-style-type: none"> <li>1) The bidder should be registered Firm &amp; having PAN and GST no.</li> <li>2) The Firm should have the office in Delhi/NCR.</li> <li>3) Experience Certificate at least three year in Government Entity audit related matter with brief summary of Firm.</li> <li>4) Client list of bidder</li> </ol>
Conditions for rejection of bids		<p>Bids may be rejected, if;</p> <ul style="list-style-type: none"> <li>• The Quotation received after the scheduled time and date of submission.</li> <li>• The Quotation submitted does not fulfill the specified eligibility/qualifying criteria.</li> <li>• Conditional bid.</li> </ul>
Address for Communication of NAB Office		<p><b>NAB</b>  <b>2<sup>nd</sup> Floor, Admin Building</b>  <b>ICAT Campus-2,</b>  <b>Sector-11, IMT Manesar,</b>  <b>Gurugram, Haryana-122050</b></p>
Period of Internal Audit Report and Audit Terms		Internal Audit will be conducted for each quarter and quarterly report will be submitted within 30 days from the end of quarter.

Profession Fee (Price Quotation)		<p>The Professional Fee including all incidental expenses including local conveyance, travelling cost, boarding and lodging, duties and tax (GST) etc. The quoted amount should be for complete period of three years.</p> <p><b><u>Payment Terms:</u></b></p> <p>The payment shall be made on quarterly basis after completion of service within stipulated time period i.e. after submission of quarterly internal audit report to society.</p>
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**National Automotive Board,**  
 Corp. Office: **NAB, 2<sup>nd</sup> Floor, Admin Building, ICAT Campus-2,**  
**Sector-11, IMT Manesar, Gurugram, Haryana-122050**  
**Contact No. 0124- 69000000**