



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5380120
Dated/दिनांक : 11-09-2024

Bid Document/ बिड दस्तावेज़

| Bid Details/बिड विवरण | |
|--|--|
| Bid End Date/Time/बिड बंद होने की तारीख/समय | 11-10-2024 11:00:00 |
| Bid Opening Date/Time/बिड खुलने की तारीख/समय | 11-10-2024 11:30:00 |
| 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 Ports, Shipping And Waterways |
| Department Name/विभाग का नाम | Na |
| Organisation Name/संगठन का नाम | Indian Maritime University |
| Office Name/कार्यालय का नाम | Chennai |
| Item Category/मद केटेगरी | Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, as per ATC; CAG Empaneled Audit or CA Firm |
| Contract Period/अनुबंध अवधि | 3 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/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 |

| Bid Details/बिड विवरण | |
|---|--|
| Document required from seller/विक्रेता से मांगे गए दस्तावेज़ | Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (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 |
| Do you want to show documents uploaded by bidders to all bidders participated in bid?/ | No |
| Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया | No |
| Type of Bid/बिड का प्रकार | Two Packet Bid |
| Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय | 2 Days |
| Estimated Bid Value/अनुमानित बिड मूल्य | 190000 |
| Evaluation Method/मूल्यांकन पद्धति | Total value wise evaluation |

EMD Detail/ईएमडी विवरण

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

ePBG Detail/ईपीबीजी विवरण

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

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. 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.

4. 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.

5. 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 as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the OM_No.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.

6. 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.

7. 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

Pre Bid Detail(s)

| Pre-Bid Date and Time | Pre-Bid Venue |
|-----------------------|--|
| 18-09-2024 11:00:00 | Through Video conferencing. Interested bidders are requested to register themselves for participating in pre bid meeting, The link for registration will be made available on IMU's website. The link for pre bid meeting to the registered bidders will be sent through mail. |

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, As Per ATC; CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

| Specification | Values |
|---|--|
| Core | |
| Scope of Work | Review of Financial Statements , Financial Reporting Framework , Audit report , as per ATC |
| 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 , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Governance of company , Compliance with contracts , Review system & processes , Bank Transactions , as per ATC |
| Type of Industries/Functio ns | Sales, Services and Revenue , 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 ATC |
| Frequency of Progress Report | as per ATC |
| MIS Reporting for Financial Audit support | Yes |
| Frequency of MIS reporting | as per ATC |
| State | NA |
| District | NA |
| Addon(s)/एडऑन | |
| Post Financial Audit Support | NA |

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 | Anurag Mall | 600119, INDIAN MARITIME UNIVERSITY-HEADQUARTERS, East Coast Road, Semmencherry, Shollinganallur Post, Chennai 600119 | 1 | N/A |

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 Added text based ATC clauses

This GeM bid is only for those Chartered Accountant Firms who are empaneled by C&AG.

3. 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---

**Additional Terms and Conditions – IMU’s GeM Bid for
Engagement of C&AG empaneled Chartered Accountant Firm for Internal
Audit at Indian Maritime University (IMU- Headquarter) and its Campuses
GeM Bid No. GEM/2024/B/5380120**

1. Introduction:

- a. The Indian Maritime University-Headquarters (IMU-HQ), is a Central University, under the Ministry of Ports, Shipping & Waterways, Government of India. The University is inviting bids for **Engagement of C&AG empaneled Chartered Accountant Firm for Internal Audit at Indian Maritime University (IMU-Headquarter) and its Campuses (Annexure-VI).**

These Services through GeM shall be governed by General set of Terms and Conditions applicable to “**FINANCIAL AUDIT SERVICES**” as mentioned in GeM, subject to Additional Terms and Conditions (ATC) enumerated in this Document.

- b. Clarifications: For any queries with regard to terms and conditions of this tender, please write to dr.purchase@imu.ac.in and purchase.hq@imu.ac.in (with a cc to registrar@imu.ac.in) or can be contacted at 044-24539020 (IVR Ext:221) / 9840981612 during working hours.
- c. Bidders shall ensure that their bids, complete in all respect, should be uploaded online in the GeM Portal before the closing date and time.
- d. Bids shall be submitted online only at GeM website: <http://gem.gov.in/>. Bidders are advised to follow the general instructions for the e-submission of the Bids online through the Government e Marketplace.
- e. Intending bidders are advised to keep visiting the GeM Portal & IMU’s website for any Corrigendum / Addendum/ Amendment etc., issued if any.
- f. At any time prior to the last date of receipt of bids, University may for any reason, whether at its own initiative or in response to a clarification requested by a prospective bidder, modify the tender document by an amendment/Corrigendum/Addendum.

2. Instructions to Bidding Firms:

- a. Bidders are advised to satisfy themselves about the quantum of work before submitting their bids; no extra charges consequent on any misunderstanding or otherwise shall be allowed.
- b. Canvassing directly or indirectly in connection with the Bid is strictly prohibited and Bids submitted by the Tenderer who resort to canvassing will be summarily rejected.
- c. All Documents attached with the bid are to be duly signed by the authorized

signatory. If required, IMU may insist on notarized copy or ask to produce originals to ascertain the veracity of the documents. IMU also reserves the right to ask for more proof to corroborate the eligibility declarations.

- d. The bidders shall submit all details, documents etc., as required in the bid document duly signed on each page. In case bidder fails to do so, IMU-Headquarters reserves the right to reject the bid without seeking any further clarification. All the pages of bid document including the documents enclosed with it should be serially numbered and signed in all papers including annexures/supporting documents, if any.
- e. IMU- Headquarters at its sole discretion reserves the right to extend last date of submission of bid and the same shall be updated in GeM portal.
- f. IMU-Headquarters reserves the right to annul the bidding process at any time without any liability for such annulment, without assigning any reason there to.
- g. IMU-Headquarters reserves the right to invite revised bids with or without amendment at any stage without any liability for such invitation and without assigning any reason thereof.
- h. Bidder who submits more than one bid will be disqualified.
- i. All documents should be certified by the Bidder.

3. Response to queries and issue of amendments:

- a. IMU will respond to any valid request for clarification, received one week prior to the last date for submission of bid. IMU's decision is final and binding with regard to interpretation of terms used or other bid contents.
- b. IMU may, for any reason, suo-motu or in response to a clarification by a prospective bidder or bidder, can modify the bid documents by Amendments (through Addenda / Corrigenda etc.)
- c. Any such Amendments will be informed through IMU website/GeM Portal. All the bidders who had downloaded the Bid Document shall verify, whether any such amendments have been issued by IMU, before submitting their bid and shall take cognizance of and include such amendment(s) in their submission. In any case, the amendment(s), if any, shall be binding on the Bidder.
- d. Any such corrigendum/addendum shall be deemed to be part or incorporated into this GeM bid document.
- e. In order to provide prospective bidders reasonable time for taking the Corrigendum / modifications into account, IMU may, at its discretion, extend the last date for the receipt of Bids. However, no such request in this regard shall be binding on IMU.

4. Completeness of Tender:

The Bidder is expected to examine all instructions, forms, terms and conditions and deliverables as per **Annexure -V** in the tender document. Failure to furnish all information required by the tender documents or submission of a tender offer not substantially responsive in every respect to the tender documents will be at the bidder's risk and may result in rejection of its tender offer. The tender offer is liable to be rejected outright without any intimation to the bidder if complete Information as called for in the tender document is not given therein, or if particulars asked for in the forms / proforma in the tender are not fully furnished.

5. Cost of Bidding:

The bidders shall bear all costs, efforts or their time associated with the preparation and submission of their bids and the IMU will in no case be responsible or liable for those costs / efforts / time, regardless of the conduct or outcome of the tendering process or the cancellation, if any, of tender by IMU, due to any reason whatsoever and at any stage of the tender.

6. Language of Proposal & Correspondence:

The tender, and all correspondence and documents, related to the tender, exchanged between the bidder and IMU should be in the English language only. If the bidder along with their offer furnishes any printed literature written in any other language, such documents should be supplemented with their English translation also duly attested by the Translator and the Firm. The contents in the English translated version alone shall be taken into consideration.

7. Tender Validity:

- a. Tenders shall remain valid for 90 days from the date of opening of Bids. A proposal valid for a shorter period may be rejected by IMU as being non-responsive. During the period of validity of Proposals, the terms and conditions mentioned shall not change and any such request may lead to denial of the award.
- b. In exceptional circumstances, prior to the expiry of the original tender validity period, the IMU may request the bidder to extend the period of validity for a specified additional period. The request and the response thereof shall be made in writing through E-mail or Post. A bidder agreeing to the request will not be required to nor permitted to modify his tender, but will be required to extend the validity of his tender for the period of extension. In case a bidder is not agreeing to the request of the IMU for extension of validity of the tender, then

his tender will not be processed further and the portions of his tender which have not been opened will be returned to them unopened as the case may be.

8. IMU's Right to accept and to reject any or all proposals:

Notwithstanding anything else contained to contrary in this Tender Document, IMU reserves the right to accept or reject any Bid or to annul the bidding process fully or partially or modifying the same and to reject all Proposals at any time prior to the award of work, without incurring any liabilities in this regard.

9. Rejection of Bids: The bids will be rejected on following grounds:

- (a) If any of the eligibility criteria as per the qualification criteria is not met.
- (b) If tender terms and conditions are not met.
- (c) If bidder gives wrong information in the bid.
- (d) Non submission of documents as requested in ATC
- (e) Canvassing in any form in connection with the bids.
- (f) If the bid is incomplete /partial bid/ conditional/unclear in any form.

10. General Terms & Conditions

- a. The successful Bidder on acceptance of his Bid by accepting authority and signing of the contract consisting of the GeM bid document and all the other relevant documents including additional conditions if any forming the Bid as issued at the time of invitation of bidding and acceptance thereof together with any correspondence leading there to, shall commence with the internal audit of the **F.Y. 2024-25**, within 10 days receipt of the award of GeM contract.
- b. The audit of each IMU Campus should be done at least with one qualified Chartered Accountant and assistant, in half yearly basis (i.e. Apr to Sep – By 15th Oct & Oct to Mar – By 15th Apr of that FY). The dates for completion of Audit for the year **2024-25** shall be indicated in the award letter/ under mutual consent with the Finance Officer.
- c. IMU has Guest House/suitable accommodation facility in almost all of the IMU Campuses, where the accommodation will be provided.
- d. TA/DA eligibility for the Auditors are listed in the table below:-

| | Qualified CA/ CMA | Other members |
|--|----------------------|-------------------------|
| Eligible mode of travel | Economy Air | 3 rd AC |
| Food allowance per day | Actuals (up to 1250) | Actuals (up to Rs. 625) |
| Local conveyance (actuals) | Taxi | Taxi |
| Hotel accommodation (if guest house not available) | Rs. 5625 per day | Rs. 2250 per day |

- e. The agency shall not sublet the work or part of the work.

f. **Payment Terms:**

- i. Payment for the services will be made on half yearly basis, only after successful completion of audit related other work and submission of related reports etc., upon certification by IMU-HQ F&A section in this regard. TDS will be deducted as per rules.
- ii. The Tax Invoice raised by the service provider must be in compliance of relevant GST acts, rules & notifications made thereunder and should bear the IMU-HQ's GST Registration no. 33AAAAI2610K2Z3. The rate and amount of CGST, SGST, IGST and GST (Compensation to state) cess, related to supply of goods, shall be shown separately in tax invoice for each item of supply. In case the Service provider has opted for composition levy, the Bill of supply shall be raised by him in compliance of relevant GST Acts, rules & notifications made thereunder.

g. **Contract Period:**

- i. The contract is valid for a period of one year from the date of issuing Work Order and can be extendable on satisfactory performance One year at a time for a further period of TWO years with the existing terms and conditions and fees. **(Total 3 years)**
- ii. The contract can be terminated at any point of time if the services of the Firm are not found satisfactory, by giving 30 days' notice. In such an event, the work shall be done from another agency at the risk & cost of the defaulting Firm.

h. **Penalty Clause:**

- i. The above payment terms are subject to timely and satisfactory completion of all the activities certified by the Finance Section, IMU-HQ. In the event of delays on the part of the Firm not attributable to IMU or to Force Majeure causes, IMU shall have the right to make 'cuts' in payment at the rate of 1% of the amount payable for each day of delay but not exceeding 10% of the Work Order Value after giving a 3-day notice to show cause against the same.
- ii. In the event of unsatisfactory performance or non-performance of any of the steps/activities not attributable to IMU or to Force Majeure causes, IMU shall have the right to withhold the corresponding payment for the activities either fully or partly after giving a 7-day notice to the Vendor to show cause against the same, and to take such other legal action to make good the losses caused by the Vendor to IMU. Penalty shall be decided by IMU without any ceiling but not more than awarded value. IMU shall also have the right to terminate the contract altogether (upon which the Security Deposit paid by the Vendor shall stand forfeited) and to entrust the remaining work to another Vendor.
- iii. The contract may be terminated with a 30 days' notice, before the expiry of

contract period owing to deficiency in service or any other reason whatsoever by IMU. The Service Provider has to give 90 days' notice in case they want to withdraw/terminate/not willing for further extension, failing which SD, EMD, Retention money and pending bills will be forfeited.

iv. The Contract shall be interpreted in accordance with the laws of the Union of India and all disputes shall be subject to place of jurisdiction of Chennai Courts only.

i. **Agreement and Non-Disclosure Agreement**

The successful bidder should execute the Agreement & Non-Disclosure Agreement with IMU within 7 working days as per format prescribed in **Appendix - A & Appendix - B** respectively.

11. Technical Qualifying Criteria:

The Chartered Accountants Firm shall be eligible to apply for the assignment, subject to meeting the following eligibility criteria:

| Sl. No. | Eligibility Criteria | Mode of Proof |
|----------------|---|--|
| 1. | The bidder has to mandatorily submit the covering letter acknowledging the terms & conditions of the GeM bid document | As per Annexure – I |
| 2 | The Chartered Accountant Firm should have been empaneled with Comptroller & Auditor General of India (C&AG). | Self-attested copy of the valid C&AG Empanelment Certificate. |
| 3 | The Firm Should be in existence for the last 10 years as on last date of submission of bid. | Self-Attested Copy of Firm's Registration Certificate from Institute of Chartered Accountants of India. |
| 4 | The firm should have Head Office OR at least a Branch Office in Chennai since 2019 onwards. | Self-attested copy of GST Certificate or Rent Agreement format. |
| 5 | The Annual Average Turnover of the interested CA firm should not be less than Rs.8 Lakhs for last three financial years i.e., 2021-22, 2022-23 and 2023-24. | As stated in Annexure-III along with copies of Audited Profit & Loss A/c and Balance Sheet certified by the Chartered Accountant should be enclosed. |

| | | |
|---|--|--|
| 6 | <p>The Firm should have conducted Statutory Audits/ Internal Audits since FY 2019-20 for Autonomous Bodies/ Statutory Bodies/ Educational Institutions/ CFTI/ IIT/ GFTI/ IIM/ Central Universities anywhere in India:</p> <p>(a) For at least three Institutions of which one Institution should be located in Tamil Nadu.</p> <p>(b) Institutions having Minimum Annual Turnover of Rs.50 Crores.</p> | <p>Self-attested copies of Work Orders/Agreements to establish the requirement of having provided service as stated.</p> |
| 7 | <p>The Firm or any partner of the firm should not have been debarred by any Government Departments, C&AG, Central Universities/ IIT/ IIM/ Statutory Body/ Educational Institutes or any other organization in respect of any assignment or behavior</p> | <p>Self-Declaration should be submitted in the format enclosed as per Annexure – IV</p> |

12. Bid Evaluation:

- 12.1. The technical bid must be submitted as **per para 11 and Annexure II** of this document.
- 12.2. Financial Bid will be opened only of the Bidders who will be qualified in the Technical Bid.
- 12.3. The decision of acceptance of the Bid will lie with the Competent Authority of IMU, who does not bind himself to accept the lowest Bid and who reserves the right to himself to reject or partially accept any or all Bids received, without assigning any reason.
- 12.4. The Price bids of the Technically Qualified Firms only (who qualify in all the clauses specified in para 11 above) will be taken for evaluation under the Least Cost System of evaluation. The Firm which quotes the least will be considered as L1 and the GeM contract will be awarded to them.
- 12.5. **In case of Tie in rates** among two or more bidders IMU-HQ will award the order through either of the **following two modes I) through GeM auto-algorithm or II) in the following order:** 1) who has more experience as per para 11.6 (copies of PO/invoices should be submitted along with Annexure - II), 2) Annual Turnover as per Annexure - III. IMU's decision in this regard is final and binding on the parties. No further correspondence shall be entertained in this regard.

13. Scope of Assignment for Internal Audit:

The firm should carry out the following activities in IMU-HQ (Chennai) and its six* Campuses located in Chennai, Mumbai (TWO), Kolkata, Visakhapatnam and Cochin.

* **Note:** Presently there are six Campuses. This may vary in future.

13.1. Cash & Bank Balances: To confirm that:

- (a) Cash in hand has been verified physically on Monthly/ Quarterly/ Yearly basis and tallies with the Cash Book balance. A certificate should be given by the internal auditor in the cash book and signed by him.
- (b) Balance as per cash book agreed with physical cash in hand and no unauthorized appropriation is made in physical cash balance.
- (c) Revenue & Postage stamps and balance in franking machine (Wherever available) is verified physically and certified by the concerned unit. Entry for consumption of stamps is passed correctly in the accounts book on regular basis.
- (d) Certificate for closing balance with bank is taken from the respective bank and balance agreement is done with IMU records. Cheques collected but not remitted to bank is taken correctly under the head "Cheques in Hand."
- (e) Comment on the utilization of weekly fund may be offered.
- (f) The Campus Officers have been directed to accept payment of fees etc. in the form of Demand Drafts and cash only on unavoidable circumstances.

13.2. Bank Reconciliation: To confirm that -

- (a) Review of Bank Reconciliation statement of Revenue & Operational A/c.
- (b) Details of wrong debits/credits, Cheques dishonored and bank charges is taken from the bank and adjusted in respective bank book.
- (c) Commission and other service charges debited by bank are to be checked from records.
- (d) Delay in deposit of Cheques & their realization may be verified along with loss of interest thereon.

13.3. Fixed Assets: To Confirm that-

- (a) Stock Register is kept for each item of Assets by the concerned officer.
- (b) Fixed Assets Register is maintained in the proper format and kept up to date.
- (c) Periodical verification of fixed assets is done and to ensure that it is in agreement with Stores register and fixed assets register.

- (d) Adjustment is made in the accounts book for excess/shortage/ losses of assets and scrapped/unserviceable/decommissioned assets.
- (e) Fixed Assets schedule is prepared in proper format. Inter unit transfer and adjustment for difference in opening balance is taken separately in adjustment column in fixed assets schedule. Deduction from gross block and depreciation is made to the extent of original cost and accumulated depreciation in case of assets sold/decommissioned/scrapped, such transaction is shown separately in the fixed assets schedule.

13.4. Budgetary control:

- (a) Review the expenses incurred with the approved Budget.
- (b) Any deviations / objections may be reported in the report.

13.5. Work in Progress: To confirm that-

- (a) Proper record is maintained for sanction of estimate and actual expenditure incurred/booked under WIP.
- (b) Expenditure incurred for capital works has only been taken in WIP and maintenance expenditure charged in the year of transaction made.
- (c) Confirmation for status of ongoing works taken on regular basis from respective unit officer and reconciled with records.

13.6. Capitalization: To confirm that-

- (a) Fixed assets are capitalized as per certification, wherever applicable.
- (b) Land is capitalized when possession of land is taken. Freehold and leasehold land is shown correctly and separately in Accounts and fixed assets schedule.
- (c) Building is capitalized to the extent it is ready for use.
- (d) Vehicle & Other items not forming part of the project and capitalized as and when purchased.
- (e) Expenditure on replacement and rehabilitation work is capitalized if enhancement in revenue earning capacity.
- (f) Full amount of cost of assets is capitalized even though payment is made in part but item received in full as per purchase order by taking the unpaid amount as liability in books.

13.7. Depreciation: 100% depreciation working of all units.

13.8. Statutory compliance: To confirm that:

- (a) Income Tax is recovered at source at the time of credit to the account of staff and contractor and paid to Govt. Account on due date.

Agreement is done between the tax paid and amount shown in tax return filed in time.

- (b) Indirect Taxes (GST and other Indirect Taxes) and Direct Taxes (Income Tax and other Direct Taxes) are recovered correctly and paid to Govt. Account on due date and return filed in time.
- (c) Compliance of GST regulations as per GST Act 2017 and amendments thereon issued from time-to-time.
- (d) Recoveries from salaries are remitted to the respective authority offices in time e.g. LIC, PLI etc. and EPF, CPF & FPF, NPS recoveries.

13.9. Current Liabilities: To confirm that:

- (a) Subsidiary records are maintained in respect of all liability heads and agreement done with the general ledger.
- (b) Liability for stores supplied, works done or service rendered by the suppliers/contractors or other parties for which no bill received or paid are provisionally adjusted with reference to available records i.e. Purchase Order, Pro-forma Invoice, Delivery Challan etc.
- (c) Stale Cheques are transferred to the respective head of account after the expiry of three months from the date of issue. Any payment made from this account is done after detailed scrutiny and certification by customers with the consent of competent authority.
- (d) Provision for bonus is to be made correctly as per the directions of the management.
- (e) Provision for leave salary and pension contribution is made properly.

13.10. Current Assets: To confirm that:

- (a) Cheques collected during previous year but dishonored before the date of periodical / annual closing of Accounts of the area is taken under sundry debtors.
- (b) Ageing of debtors is done and after review provision is made for doubtful debts in the books.

13.11. Inventory: To confirm that:

- (a) Physical verification of inventory done and item wise list showing quantity of stores in hand and value prepared and reconciled with general ledger and priced stores ledger.
- (b) Excess/ shortage/ scrapped/ unserviceable/ slow moving items identified and adjusted in the books.
- (c) 100% cost charged to inventory items on receipt of stores even though part payment made to the suppliers.

- (d) Adjustments made for exchanges decommissioned/ assets scrapped during previous year and also for the sale/auction of these stores during this period.
- (e) Scrapped assets are taken at written down value or market value whichever is low and loss, if any, is adjusted under loss.
- (f) Final adjustment under profit or loss will again be made in the year of sale.

13.12. Advances: To Confirm that:

- (a) Agreement of subsidiary records with general ledger done on monthly basis and action taken for adjustments in respect of expenditure already incurred during the year and recovery for delayed supply/execution of work or non-performance for any other reason.
- (b) Interest bearing advances is being recovered from the staff and others. Records maintained as per terms and conditions of the agreement and recoveries of principal amount made and interest is worked out correctly and outstanding amount of interest is being recovered and credited to "Interest Received" in time.
- (c) Tax is deducted at source on payment of advance to contractors, landlords and others as per income tax act and deposited in Govt. Account in time.
- (d) Temp. Advance and Imprest is reviewed periodically and expenditure incurred for the purpose it is taken and advance fully recovered/ adjusted regularly.

13.13. Personnel and Establishment:

- (a) All the promotions, creation of posts, fixation of pay, special pay allowances & confirmation are according to administrative orders.
- (b) The particulars of amounts held under objections and their subsequent adjustment by recovery are noted in the register and recovery particulars are entered in the register.
- (c) Are the service books being maintained & complete in all respect. Leave Account of employee is maintained up to date.
- (d) To check if an Index register for Service Books for staff of the unit maintained & complete for staff posted to unit and transferred out & appointed – their service books are maintained properly and all the entries are made and noted there in.
- (e) Review audit of Employee related claims like TA/DA, Medical Reimbursements, LTC, Children Education, etc.

- (f) Have all the nominations in respect of DCRG/CPF/EPF/ NPS Pension/family pension/Insurance been obtained and kept on record in service book.
- (g) Have the retention / sanctions for the temporary posts obtained in all cases. Accordingly, Sanctioned Strength Register has been maintained by the unit and may be critically examined. Any deviations / objections may be reported in the report.

13.14. Pension Cases (wherever applicable):

- (a) Whether annual verification of service of all the officials for previous year w.r.t pay bills was completed and necessary certificate has been recorded in the service book.
- (b) In respect of employees who have either completed 25 years of service or have 5 years of service left before retirement on superannuation whichever is earlier and period of qualifying service has been reviewed. In case of non-completion, whether action has been initiated to get the work completed.
- (c) Whether a register of Pension cases is maintained to watch that various cut off dates are being followed strictly as per pension rules.
- (d) Whether checking of calculation of pension/DCRG/leave encashment has been done and cases settled are with reference to prevailing rules applicable to IMU.
- (e) Cases where payment of pension is delayed should be reviewed and cause of delay identified and commented upon.

13.15. Expenditure: To Confirm that:

- (a) All fixed overheads i.e. rent, electricity, water, telephone etc. are adjusted for 12 months.
- (b) 100% verification of Vouchers may be carried out – for their sanction & approval, Head of a/c, in case of Journal Vouchers – emphasis may be laid on narrations and proper reference vis. a vis. cash, bank voucher, Branch to Branch, etc.

13.16. Revenue Aspects: To verify in detail the accounting and supporting documents of:

- (a) Entrance / Course Fees Received
- (b) Apportionment of Income to the appropriate period
- (c) Procedure followed for Investments
- (d) Treatment of Income arising out of Investments
- (e) Interest Received on Investments

- (f) Interest Received from Banks
- (g) Interest Earned on Term Deposits
- (h) Subsidies/Grants received
- (i) Miscellaneous Income
- (j) Prior Period Income

13.17.Land and Buildings:

13.17.1. Owned Building -

- (a) Whether a register of buildings is maintained and updated by Estate/Engineering Cell indicating further additions/ alternations, sale, abandonment, change of ownership are recorded.
- (b) Whether any portion of the building owned was let to any private firm/ person and if so whether Rent and other Municipal taxes are being realized as per agreement entered in this regard and such agreements are renewed periodically.
- (c) A register of furniture is maintained which must contain the details of all furniture. It is to be seen that whether physical verification of furniture is conducted every year.
- (d) Whether exchange and stores lying at site are fully insured.
- (e) Whether the lease charges & property taxes (if any) for buildings and vacant plots are being paid regularly on time to avoid penalties and subsequent cancellation of plots.

13.17.2. Hired or Leased:

- (a) Whether proper lease deed has been executed by the lessee and deposit have been properly accounted for.
- (b) Whether the lease deed has been renewed on due date and administrative approval / sanction have been taken to renew the lease.
- (c) The rate of license fee fixed is being paid by the lessee on due dates.

13.17.3. Staff Quarters:

- (a) Review the allotment registers to see that the allotments are made as per rules of the IMU and wherever deviations are made, the competent authority's approval is obtained.
- (b) Review the quarters register to see whether any quarters are lying vacant / not allotted for long periods. Find out whether proper justifications exist for non-allotments of quarters.

13.18.**Inter-Campus Transactions:** To ensure that Inter Campus balances with other areas are reconciled on monthly basis.

13.19.To verify that the Internal Control System is in place with respect to size and nature of the organization.

13.20.**Audit Compliance:** To ensure that all paras of previous audit reports are complied with the compliance report submitted by the management.

13.21.**Academics: To Confirm that -**

- (a) Whether proper records right from application to admission (including withdrawal of students) are maintained. Whether any reconciliation was done with records maintained by all HODs and finally with records of Accounts Section. On completion of admission for each course final reconciliation is done with the number of students admitted for each courses and fees remitted in the bank. Whether periodical reconciliation has been carried out with the Bank.
- (b) Whether proper records are maintained for the Fees remitted by the students for subsequent semester/year and Student wise Account is available. In respect of counselling proper accounts are maintained and reconciled and also for CETs conducted every year.
- (c) Proper records are maintained in respect of conducted of Examinations by IMU, Publications of results (including delay if any) issue of Mark sheets and certificates (including Provisional) to the students.
- (d) Whether proper records are maintained for Scholarship Account.
- (e) Records relating to Affiliation of colleges to IMU and amount to be recovered from them (Programme Fund)
- (f) To ensure that records relating to short term courses conducted for Port Staff of various Ports and amount collected thereof and any reconciliation is done in this regard. Outstanding amount are properly monitored and effective action is taken in this regard.
- (g) To ensure that proper records relating to Consultancy done for various Port Trust and other Organizations and consultation Fees collected thereof.

13.22.Compliance with delegation of Financial Powers.

13.23.**Financial Instruments:**

- (a) To verify the validity BGs and other Guarantees, as per the tender condition, obtained from parties to whom the work is awarded.

- (b) To verify whether BGs and other Guarantees are kept in safe custody of competent authority and whether related records are properly maintained.
- (c) To verify whether Security Deposit (SD), Earnest Money Deposit (EMD) and BGs are returned to the bidders as per the tender conditions.
- (d) To verify whether investment instruments viz., Term Deposit Certificates, Bonds, etc., are kept in safe custody of competent authority and whether related records are properly maintained.
- (e) Any deviations / objections may be reported in the report.

14. Any other scope as required by the management.

15. Indemnity:

The selected Firm shall indemnify IMU from and against any costs, loss, damages, expense, claims including those from third parties or liabilities of any kind how-so-ever suffered, arising or incurred inter-alia during and after the Contract period against all losses, claims for damages including losses, claims for damages on account of bodily injury, death or damage to tangible. The indemnity shall be to the extent of 100% of project cost in favour of the IMU.

16. Anti-Profiteering Rules of GST:

The Bidder should strictly adhere to Anti-Profiteering Rules of GST.

17. Settlement of Disputes:

Bidder shall make request in writing to the Registrar, IMU- Headquarters for settlement of any dispute within 30 (Thirty) days of arising of the cause of dispute, failing which no disputes / claims shall be entertained by the IMU-Headquarters. The decision of IMU- Headquarters will be final and binding on the parties.

18. Force Majeure:

Neither IMU-HQ nor the Firm shall be considered in default in performance if such performance is prevented or delayed because of war, hostilities, revolution, civil commotion, strike, epidemic, accident, fire, wind, flood, earthquake or because of any Government action or of any act of God or of any other cause whether of similar or dissimilar nature beyond the reasonable control of the party affected. Should one or both the parties be prevented from fulfilling their contractual obligations by a State of Force Majeure lasting continuously for a period of six months, the two parties shall consult with each other regarding the future implementation of the agreement.

19. Arbitration & Jurisdiction:

In the event of disputes, differences, claims and questions arising between the parties hereto arising out of this Agreement or anyway relating here to or any

term, condition or provision herein mentioned or the construction or interpretation thereof or otherwise in relation hereto, the parties shall first endeavour to resolve such differences, disputes, claims or questions by mutual discussion and failing such settlement, the same shall be referred for arbitration through Indian International Arbitration Council (IIAC) or by a sole Arbitrator appointed by IMU-HQ. Such arbitration shall be held in accordance with the provisions of the Arbitration and Conciliation Act 1996 or re-enactment thereof for the time being in force and shall be held in Chennai. In case the Arbitration award is not acceptable to either of the parties, they may approach courts having jurisdiction at Chennai only.

20. Applicable Law:

The Contract shall be interpreted in accordance with the laws of the Union of India and all disputes shall be subject to the place of jurisdiction of Chennai Courts only.

Note: All documents should be submitted in prescribed format

Registrar

COVERING LETTER

(Format of letter to be given for applying for Engagement of Chartered Accountant Firm for Internal Audit at Indian Maritime University.)

To,
The Registrar,
Indian Maritime University,
(A Central University, Government of India), Head Quarters,
East Coast Road, Semmencherry,
Sholinganallur (P.O.) Chennai-600119

Sub: Engagement of C&AG empaneled Chartered Accountant Firm for Internal Audit at Indian Maritime University (IMU- Headquarter) and it's Campuses – Reg.

Ref: GeM Bid No. GEM/2024/B/5380120

Dear Sir,

1. This is with reference to your GeM Bid No. GEM/2024/B/5380120. I/We, have examined the GeM bid document and ATC and understood its contents. I/We, hereby submit my Bid for "Engagement of C&AG empaneled Chartered Accountant Firm for Internal Audit at Indian Maritime University (IMU- Headquarter) and its Campuses".
2. The Bid is unconditional for the said GeM bid document and ATC.
3. It is acknowledged that the Authority will be relying on the information provided in the GeM bid document and ATC and the documents accompanying such GeM bid document and ATC for qualification of the Bidders for the above subject Engagement, and we certify that all information provided in the GeM bid document and ATC and in Annexures is true and correct; nothing has been misrepresented and omitted which renders such information misleading; and all documents accompanying the Bid are true copies of their respective originals.
4. This statement is made for the express purpose of the above mentioned subject.
5. I/We, shall make available to the Authority any additional information it may find necessary or require to supplement or authenticate the Qualification statement.
6. I/We, acknowledge the right of the Authority to reject our Bid without assigning any reason or otherwise and hereby relinquish, to the fullest extent permitted by applicable law, our right to challenge the same on any account whatsoever.
7. It is declared that:
 - a. We have examined the GeM bid document and ATC and have no reservations to the GeM bid document and ATC.
 - b. We have not directly or indirectly or through an agent engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice in respect of any Bid or request for proposal

- issued by or any Agreement entered into with the Authority or any other public sector enterprise or any government, Central or State.
8. It is understood that the IMU may cancel the Bidding Process at any time without incurring any liability to the IMU and that IMU are neither bound to invite the applicants to Bid for the services nor to accept any Bid that IMU may receive.
 9. It is certified that we have not been indicted or convicted by a Court of Law or no adverse orders have been passed against us by a regulatory authority which could cast a doubt on our ability to undertake the services or which relates to an offence that outrages the moral sense of the community.
 10. It is further certified that no investigation by any regulatory agency is pending against us.
 11. It is hereby affirmed that we are in compliance of/ shall comply with the statutory requirements of the Govt. of India, as applicable.
 12. I/We, hereby state and understand that if I/we withdraw/modify our bid during the period of validity of the tender, the administration would suspend the Firm from participation in any future tenders of IMU for a period of 6 months
 13. I/We, hereby irrevocably relinquish any right or remedy which we may have at any stage at law or howsoever otherwise arising to challenge or question any decision taken by the Authority in connection with the selection of Bidders, selection of the Tenderer, or in connection with the selection/Bidding Process itself, in respect of the above mentioned services and the terms and implementation thereof.
 14. We agree to undertake to abide by all the terms and conditions of the GeM bid document and ATC
 15. We agree to undertake to be liable for all the obligations of the Tenderer under the Agreement.

In witness thereof, we submit this application under and in accordance with the terms of the GeM bid document and ATC.

Place:-

Date :.....

Yours faithfully,

(Signature, name and designation of the
Authorized Signatory of the Firm)
Official Seal

TECHNICAL QUALIFICATION – DOCUMENTARY PROOF

(On the Letter Head of the Bidder)

| Sl. No. | Eligibility Criteria | Mode of Proof | Page no. of Proof |
|----------------|---|--|--------------------------|
| 1 | The bidder has to mandatorily submit the covering letter acknowledging the terms & conditions of the GeM bid document | As per Annexure – I | |
| 2 | The Chartered Accountant Firm should have been empaneled with Comptroller & Auditor General of India (C&AG). | Self-attested copy of the valid C&AG Empanelment Certificate. | |
| 3 | The Firm Should be in existence for the last 10 years as on closing date of application. | Self-Attested Copy of Firm's Registration Certificate from Institute of Chartered Accountants of India. | |
| 4 | The firm should have Head office OR at least a Branch office in Chennai, since 2019 onwards. | Self-attested copy of GST Certificate or Rent Agreement format. | |
| 5 | The Annual Average Turnover of the interested CA firm should not be less than Rs.8 Lakhs for last three financial years i.e., 2021-22, 2022-23 and 2023-24. | As stated in Annexure – III along with Copies of Audited Profit & Loss A/c and Balance Sheet should be enclosed. | |
| 6 | The Firm should have conducted Statutory Audits/ Internal Audits since FY 2021-22 for Autonomous Bodies/ Statutory Bodies/ Educational Institutions/ CFTI/ IIT/ GFTI/ IIM/ Central Universities anywhere in India: (a) For at least three Institutions of which one Institution should be located in Tamil Nadu. (b) Institutions having Minimum Annual Turnover of Rs.50 | Self-attested copies of Work Orders/Agreements to establish the requirement of having provided service as stated. | |

| | | | |
|---|--|---|--|
| | Crores. | | |
| 7 | The Firm or any partner of the firm should not have been debarred by any Government Departments, C&AG, Central Universities/ IIT/ IIM/ Statutory Body/ Educational Institutes or any other organization in respect of any assignment or behavior | Self-Declaration should be submitted in the format enclosed as per Annexure - IV | |

Place:-

Date :.....

(Signature, name and designation of the
Tenderer/Authorized Signatory)
Official Seal

ANNEXURE - III

DETAILS REGARDING ANNUAL TURNOVER

(To be filled, certified by the Chartered Accountant auditing the CA Firm and Scanned copy)

| Sl. No. | Financial Year | Annual Turnover In Rupees |
|----------------|-----------------------|----------------------------------|
| 1 | 2021-22 | |
| 2 | 2022-23 | |
| 3 | 2023-24 | |

Place:

Date : Certified by the Chartered Accountant auditing the CA Firm and seal

Self-Attested by authorized person of the Agency

SELF – DECLARATION – NON - DEBARMENT

(On the Letter Head of the bidder)

To

The REGISTRAR,
Indian Maritime University,
(A Central University, Government of India), Head Quarters,
East Coast Road, Semmencherry,
Sholinganallur (P.O.) Chennai-600119

Dear Sir,

In response to the GeM bid no. GEM/2024/B/5380120 for engagement of Internal Auditors for IMU HQ and its Campuses, I/We hereby declare that presently our C&AG empaneled Chartered Accountant Agency/ Firm is having unblemished record and is not declared ineligible for corrupt & fraudulent practices either indefinitely or for a particular period of time by any State / Central Government/ Autonomous Body/ Statutory Body/ Central Universities/ IIT / IIM/ CFTI.

We further declare that presently our firm..... is not Debarred/ blacklisted and not declared ineligible, for similar work, by any State / Central Government/ Autonomous Body/ Statutory Body/ Central Universities/ IIT/ IIM/ CFTI on the date of Bid Submission.

Thanking you,

Yours faithfully,

Signature of Authorised Signatory with seal

Name: _____

Place: _____

Date: _____

DELIVERABLES EXPECTED OF THE FIRM ENGAGED FOR INTERNAL AUDIT

(Detailed Scope of Work is as per Para 13 of ATC)

1. Attending meetings with the auditees to develop an understanding of business process and determining internal audit scope and develop audit plans.
2. Conducting audit of various Centres of IMU and obtain financial and accounting documents to check, analyze and evaluate the transactions / proceeds and prepare report etc as per Scope of Work given in the Tender Document.
3. Verification and scrutiny of all receipts and payment vouchers, Purchase orders, students fee receipts, Bank Book and Cash Book, Journal, Ledger, Imprest drawal and settlement, Register of advances, Loan, consultancy / salary, PF, IT, TDS and other Statutory remittances and Income & Expenditure statement and Balance Sheet including supporting schedule & sub-schedule etc.
4. Comparison of current period financial statement with prior period with budgets and forecasts, investment decisions, delegation of financial powers and management information systems, equipment, plant and machinery etc. of management and organizational effectiveness etc.
5. Reporting of lacuna if noticed in the existing procedures and suggest improvement and avoid redundant / duplication of work if any.
6. Prepare and present reports reflecting audit results, document process and finding memorandum. Also, suggest measures for cost control and identify ways & means to increase the revenue of the institute.
7. The Audit firms having in-depth knowledge in Auditing standards, Accounting procedures, laws, rules, regulations and having adequate experience in advanced computer skills on MS Office, Accounting software and databases need to apply. The firm should have a sound independent judgment to add value and improve our operations, bringing a systematic and disciplined approach to effective risk management, control and Governance processes.
8. The Audit firms should possess adequate experience of auditing accounts and handling tax matters with Statutory Audits and /or Internal Audits of Autonomous Bodies / Statutory Bodies/Educational Institutions/CFTI/IIT/ IIM/Central Universities.
9. The Audit firm should evaluate the performance of all resources / infrastructures to see whether such resources justify adequate returns and if not reasons there for and suggest ways and means for improvement.

IMU – CAMPUS-WISE OFFICES

| Sl. No. | LOCATION | STATE |
|----------------|---|-------------------|
| 1 | (a) The Registrar, Indian Maritime University- Headquarters , East Coast Road, Sholinganallur (PO), Semmencherry, Chennai – 600119 | TAMIL NADU |
| | (b) The Campus Director Indian Maritime University - Chennai Campus East Coast Road, Uthandi, Chennai 600 119. | |
| 2 | The Campus Director Indian Maritime University - Kolkata Campus P - 19, Taratalla Road, Kolkata - 700 088. | WEST BENGAL |
| 3 | The Campus Director Indian Maritime University - Mumbai Port Campus MERI, MUMBAI Hay Bunder Road, Mumbai- 400033. | MAHARASHTRA |
| 4 | The Campus Director Indian Maritime University - Navi Mumbai Campus T.S. Chanakya Karave, Nerul, Navi Mumbai- 400706. | |
| 5 | The Campus Director IMU Kochi South End Reclamation Area (Located on NH47- A), Near Alexander Parambithara Bridge, Matsyapuri P.O., Willingdon Island, Kochi- 682029 | KERALA |
| 6 | The Campus Director Indian Maritime University Visakhapatnam New Campus Vangali Village, Tekkalipalem Post, Near Rayavarapu Agraharam, Sabbavaram Mandal, Visakhapatnam - 531035. | ANDHRA PRADESH |

FORMAT OF AGREEMENT

(To be submitted on stamp paper of Rs.200/-)
(To be duly Filled, Signed and Scanned copy send prior to sending Original copy by post)

It is this day of _____ 2024 MUTUALLY AGREED between the IMU - HQ, hereinafter referred to as "the Employer" (which expression shall mean and include their assignees and successors) on the one part M/s a company/ incorporated under the companies Act, 1956..... having its Registered office at hereinafter referred to as "the Service Provider" (which expression shall mean and include their permitted assigns and successors) on the other part: WHEREAS the Employer is desirous that certain Goods and Services should be provided and certain Services be executed as per tender documents hereinafter called "Services" and has accepted a Tender by the Service Provider for the execution, completion and guarantee of such Services.

NOW THIS AGREEMENT WITNESSES as follows:-

The following documents shall be deemed to form and be read and construed as part of this agreement, viz,

1. Technical and Financial bids
2. Instructions to the Bidders
3. Terms and Conditions of Tender and Corrigendum issued if any
4. The Services specified in the GeM Bid document, ATC and SLA
5. The Annexures
6. The GeM contract

In consideration of the payment to be made by the *Employer* to the *Service Provider* as hereinafter mentioned, the *Service Provider* hereby covenants with the *Employer* to execute, complete and guarantee the Services in conformity in all respects with the provisions of the Agreement.

The *Employer* hereby covenants to pay the *Service Provider* in consideration of the execution, completion and guarantee of the Services for price mentioned in Price Bid at the times and in the manner prescribed by the Agreement. The Agreement shall be governed by all the conditions as described in the terms and conditions of tender, work mentioned in the tender documents and any other conditions given in the tender documents.

This agreement shall be governed by the laws of India and shall be subject to the Jurisdiction of the Courts in Chennai only.

IN WITNESS WHEREOF the parties hereto have caused their respective common seals to be hereunto affixed (or have hereunto set their respective hands and seals) the day and year first above written.

SIGNED AND DELIVERED

On behalf of the Service Provider

Signature

Name

Address

Official Seal

Place

Date

On behalf of the Contractor

On behalf of IMU

Signature

Name

Address

Official Seal

Place

Date

On behalf of the Employer

Witness:

i) Signature

Name:

Address:

Place

Date

ii) Signature

Name:

Address:

Place

Date

Witness:

i) Signature

Name:

Address:

Place:

Date:

ii) Signature

Name:

Address:

Place:

Date:

NON-DISCLOSURE CERTIFICATE

[On a Non-Judicial stamp paper of Rs.200/-]

This Non-Disclosure Certificate ("**Certificate**") is made and entered into as of _____, 2024 by and between **M/s.**_____, the principal, address of which is _____ ("**Service Provider**") and **Indian Maritime University (IMU), A Central University under Ministry of Ports, Shipping and Waterways, Government of India** the principal address of which is East Coast Road, Semmencherry, Sholinganallur (PO), Chennai 600 119 ("**Recipient**").

It is the intention of the parties to this Certificate to facilitate discussions regarding possible transactions between the parties by the protection from unauthorized disclosure or use of the Confidential Information (defined below). Therefore, the parties agree as follows:

1. For the purposes of this Certificate, "Confidential Information" shall mean any information disclosed by IMU, whether in writing, orally, visually or otherwise, including exam plans, contractual, financial, and operational information, technical specifications, student data, exam secrets, know-how, ideas and concepts of IMU or third parties and all other similar nature of matters.
2. Confidential Information excludes, however, information which:
 - (i) is or becomes known or available to Service Provider without restriction from a source other than IMU with a legal right to disclose the same to Service Provider;
 - (ii) is or without violating the terms of this Certificate becomes, generally available to the public; or
 - (iii) is developed by Service Provider independently of the information disclosed hereunder.
3. With respect to all Confidential Information disclosed hereunder, Service Provider agrees that from and after the date of this Certificate, Service Provider shall not:
 - a. use the Confidential Information except for purposes of its business relationship with IMU (the "Authorized Purpose"); or

- b. disclose the Confidential Information to any third party except: (i) Controller of Examinations [i/c]; (ii) Assistant Registrar [Examinations] and (iii) or to anyone authorized by IMU in writing at the written request of the Service Provider.
- 4. Service Provider undertakes that its Representatives who receive any Confidential Information to comply with the terms and conditions of this Certificate and Service Provider shall be responsible for their compliance herewith. Service Provider shall use at least the same degree of care or more to protect the confidentiality and ensure the proper use of the Confidential Information as Service Provider uses with respect to its information of a similar kind or nature, but in no event less than reasonable care.
- 5. IMU grants no rights in or to the Confidential Information. All Confidential Information shall remain the sole property of IMU.
- 6. No contract or Certificate providing for any transaction or any commitment to enter into a transaction shall be deemed to exist by reason of this Certificate, except as provided herein. Any provision to the contrary notwithstanding, Service Provider's obligations under this Certificate are subject to any disclosure requirement of law, regulation or legal process, but only to the extent of such requirement. Service Provider shall promptly notify IMU of any such requirement, cooperate fully with IMU's requests to prevent or minimize the effect of such disclosure and make all reasonable efforts to have such disclosures placed under a protective order or otherwise obtain confidential treatment of the Confidential Information.
- 7. THE CONFIDENTIAL INFORMATION IS DISCLOSED "AS IS" WITHOUT ANY REPRESENTATION, WARRANTY, ASSURANCE, GUARANTEE, OR INDUCEMENT OF ANY KIND, INCLUDING WITHOUT LIMITATION ANY EXPRESS OR IMPLIED WARRANTY OF COMPLETENESS, ACCURACY, MERCHANTABILITY, SUITABILITY, NON-INFRINGEMENT OR FITNESS FOR PURPOSE, SUBJECT TO THESE TERMS.**
- 8. Upon IMU's written request, Service Provider shall promptly: (i) deliver to IMU and cease to use all Confidential Information in Service Provider's (including its Representatives') possession, custody or control; or (ii) destroy the same and delete all electronic records containing the Confidential Information, provided that IMU may require Service Provider to certify in writing such destruction and deletion, and it is open to IMU to verify the same.

9. Service Provider agrees that money damages would not be a sufficient remedy for breach of this Certificate and that, in addition to all other remedies, IMU shall be entitled to specific performance and injunctive or other equitable relief as a remedy for such breach, apart from damages wherever feasible.
10. This Certificate sets forth the complete and exclusive terms of the parties' Certificate with respect to the subject matter hereof. This Certificate may not be waived or modified except pursuant to a written Certificate signed by the parties.
11. Any provision hereof which is found to be unenforceable or contrary to applicable law shall be deemed to be invalid from this Certificate and the other terms and conditions hereof shall remain in full force and effect.
12. This Certificate shall bind and benefit the parties and their respective successors and assigns. Service Provider's obligations under this Certificate shall survive any termination hereof.
13. Termination of the Certificate: This Certificate is valid till the completion of validity period of Original Certificate entered between the Service Provider and the Recipient.
14. This Certificate shall be governed by the Indian Laws. The parties consent to the jurisdiction of Chennai.

Executed on the dates set forth below but effective as of the date first written above.

M/s. _____

INDIAN MARITIME UNIVERSITY

By: _____

By: _____

Name: _____

Name: _____

Date: _____

Date: _____