



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6281673
Dated/दिनांक : 28-05-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	12-06-2025 10:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	12-06-2025 10:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	30 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Defence
Department Name/विभाग का नाम	Department Of Defence
Organisation Name/संगठन का नाम	Controller General Of Defence Accounts
Office Name/कार्यालय का नाम	*****
क्रेता ईमेल/Buyer Email	asitkumarpradhan.dad@hub.nic.in
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements; CA Firm
Contract Period/अनुबंध अवधि	1 Month(s) 1 Day(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
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 *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?/	Yes
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Single Packet Bid

Bid Details/बिड विवरण

Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Floor Price/न्यूनतम मूल्य	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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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 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](#) 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 the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

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

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 Years

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

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:NA

Number of XX fulltime CA's required and YY professional audit staff:NA

Financial Audit Services - Review Of Financial Statements; CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Review of Financial Statements
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Cost Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Sales, Services and Revenue
Frequency of Progress Report	Anually
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Anually
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	*****	*****BANGALORE CITY	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 Scope Of Work(SOW)

File Attachment [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.

16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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---



रक्षा लेखा नियंत्रक(अनु.एवं वि.)
सी.वी. रामन नगर, बैंगलूर-560 093
Controller of Defence Accounts (R&D)
C.V. Raman Nagar, Bangalore – 560 093



INVITING TENDERS THROUGH GeM

Tender No.AN/0063/CSD/24-25

Dated: 27 May 2025

Controller of Defence Accounts, (Research & Development) Bengaluru (CDA (R&D) Bangalore on behalf of the President of India invites e- tenders through Government e-Marketplace (GeM) portal from reputed, registered and professional Audit Service Providers for audit of CSD (URC) accounts in the Office of CDA (R&D), C V Raman Nagar, Bengaluru – 93 on one time basis during completion of Financial Year.

Tender documents can be downloaded from GeM portal www.gem.gov.in. Interested agencies/firms may submit their tender documents duly completed in all respects along with required documents on the GeM portal only using valid GeM id. Manual submission of bids is not acceptable.

This bid is governed by the General Terms and Conditions (GTC), service specific special terms & conditions (STC), Additional terms & conditions (ATC), Service Level Agreement(SLA) specific to this service as provided in the GeM portal along with the conditions stipulated in this RFP (Enclosures I, II, III). However, in case if any condition specified in General Terms and conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will override the conditions in the GTC.

Important Information

a.	Tender No.	:	AN/0063/CSD/24-25 Dated: 27 May 2025
b.	Nature of works	:	Hiring of CA for Audit of CSD (URC) Accounts
c.	Bid issue Date/Time	:	As mentioned in Bid document generated on GeM portal
d.	Bid end Date/Time	:	
e.	Technical Bid opening Date/Time	:	
f.	Date & Time for opening of Commercial Bids	:	Shall be intimated in due course

CDA (R&D) BANGALORE – 93 reserves the right to accept or reject any or all the bids without assigning any reason whatsoever at any stage.

REQUEST FOR PROPOSAL (RFP)
FOR PROVIDING CHARTERED ACCOUNTANT FOR AUDIT OF CSD (URC)
ACCOUNTS AT CDA (R&D) BANGALORE – 93 , C V RAMAN NAGAR, BENGALURU

Instruction for the Bidders

1. CDA (R&D) BANGALORE – 93 requires the services of a **Chartered Accountant** for audit of CSD (URC) account from a reputed, well established and financially sound companies/firms/agencies.
2. The requirement of audit of CSD (URC) is one time during completion of the Financial Year.
3. General information about the Tender:

a	Tender Reference No.	AN/0063/CSD/24-25 DT: 27 May 2025
b	Bid issue Date/Time	As mentioned in Bid document generated on GeM portal
c	Bid End Date/Time	
d	Technical bid opening Date/Time	
e	Bid life cycle (from publish date)	90 Days
f	Bid offer validity (from end date)	90 Days

4. Bids shall be submitted on GeM portal only. The following enclosures are attached herewith to assist you in preparing technical and commercial bids:

a	Schedule of Requirement (SOR)	Enclosure - I
b	Scope of Work (SOW)	Enclosure - II
c	Additional Terms and Conditions	Enclosure - III

5. Conditional tenders, illegible and ambiguous bids, partially filled bids, incomplete tenders and tenders without uploading required documents will be summarily rejected.

A. SUBMISSION/OPENING OF TENDERS

Tenders shall be submitted online through GeM portal only. In the event of the specified date of bid opening being declared a holiday during any exigency, the bids shall be opened at the same time and location on the next working day.

B. TECHNICAL REQUIREMENTS FOR THE TENDERER

The tenderer should fulfil the following technical specifications: -

- (a) Tenderer should have Registered office/ Branch office in Bengaluru.
- (b) Tenderer should be registered with the appropriate registration authority and should have sufficient employees on its rolls specifically trained for security services work.
- (c) Tenderer shall possess valid license obtained from appropriate authority to carryout audit services.
- (d) The tenderer must have experience in handling the audit services in Government & Public sector undertakings with at least **three (03) years experience**.
- (e) Tenderer should have its own Bank Account No., PAN No., and Service Tax No./ GSTIN No.

C. DETERMINATION OF L1 FIRM

The L1 Firm will be decided on sum total of cost of service charges, applicable taxes and duties (including exemptions sought/granted). The L1 will be determined on Total Cost basis and the firm which has quoted the lowest rate will be determined as L1 by the system (GeM).

If the multiple L1 bidders have quoted the lowest allowed price for that service, L1 will be selected by the system itself in GeM.

CDA (R&D) BANGALORE - 93 reserves the right to accept/reject any bid including the lowest bid received through e-bid and/or annul the e-bidding process. The participating bidders shall not disclose details of their bids or other details of their e-bids to other bidders or indulge in any anti-competitive behaviour including price manipulation in violation of Competition Act, 2002.

CDA (R&D) BANGALORE - 93 will not be held responsible for consequential damages such as no internet connection, no power supply, system problems, loss of electronic information, power interruption etc. Against any bidding or RA conducted on GeM, if a bidder quotes Nil Charges/consideration, the bid shall be treated as non-responsive and will not be considered.

D. AWARD OF CONTRACT

- a) CDA (R&D) BANGALORE - 93 will award the contract to the successful evaluated bidder whose bid found to be responsive, eligible and qualified to perform the contract satisfactorily as per the terms & conditions incorporated in RFP.
- b) In case more than one price bid quoting the same rates are received, award of the contract will be decided based on evaluation by committee constituted by CDA (R&D) BANGALORE – 93 or by the System.
- c) Successful bidder will be required to execute an agreement within a period of two weeks from the date of issue of supply order/work order.
- d) Settlement of disputes will be as per Indian Arbitration and Conciliation Act 1996 and venue will be the Office of the CDA (R&D) BANGALORE - 93, Bengaluru. It is clarified that the sole arbitrator to adjudicate any disputes arising out of the proposed contract shall be nominated/appointed by the Controller, CDA(R&D) Bangalore .
- e) Office of the CDA (R&D) BANGALORE - 93, reserves the right to withdraw/relax any of the terms and conditions mentioned in the tender document so as to overcome any of the problems encountered at any stage.
- f) Successful bidder shall provide uniformed and well trained Chartered Accountant in providing audit services to CSD (URC) accounts of CDA(R&D) Bangalore

E. CONDITIONS UNDER WHICH THIS RFP ISSUED

This RFP is being issued with no financial commitment and the CDA (R&D) BANGALORE - 93 reserves the right to change or vary any part thereof at any stage. Also the CDA (R&D) BANGALORE - 93 reserves the right to reject any or all of the offers without assigning any reason whatsoever. The CDA reserves the right to withdraw the RFP, should it be so necessary at any stage.


Sr. Accounts Officer (Admin)

No. AN/0063/CSD/24-25

Dt. 27 May 2025

SCHEDULE OF REQUIREMENT (SOR)

Details of requirement for audit services for CSD (URC) of CDA(R&D) Bangalore is furnished under:

Description	Quantity	Volume of CSD (URC) Account
Chartered Accountant	01	As enumerated in Enclosure II

- A. The contractor will be responsible for overall audit arrangements for CSD (URC) of CDA(R&D) Bangalore.
- B. The contractor shall provide the Chartered Accountant along with details of his/her bank account, Aadhar, PAN, etc. If any changes are made, fresh list shall be made available by the firm after every change.
- C. The contractor shall ensure all instructions of CDA (R&D) BANGALORE - 93 are strictly followed and there is no lapse of any kind.


Sr. Accounts Officer (Admin)

No. AN/0063/CSD/24-25

DT: 27 May 2025

SCOPE OF WORK (SOW) FOR PROVIDING AUDIT SERVICES TO CSD ACCOUNTS

Services of 01 Chartered Accountant is required for audit of following volume of CSD (URC) account of CDA (R&D), Bangalore:-

VOLUME OF ACCOUNTS

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital as on 31/03/25	10,47,500.00	Bank Balance	95,000.00
Net Profit	35,000.00	FD Account	1,15,000.00
		Interest on FD	2500.00
		Closing Stock	8,00,000.00
		O/s QD Account	70000.00
Total	10,82,500.00		10,82,500.00

M. Prashanth
Sr. Accounts Officer (Admin)

No.AN/0063/CSD/24-25

DT: 27 May 2025

ADDITIONAL TERMS AND CONDITIONS

1. The vendor should have registered office in Bangalore District
2. The vendor should not have GeM review points less than 4