



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6291566
Dated/दिनांक : 30-05-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	09-06-2025 13:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	09-06-2025 13:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Defence
Department Name/विभाग का नाम	Department Of Defence Production
Organisation Name/संगठन का नाम	Munitions India Limited
Office Name/कार्यालय का नाम	*****
क्रेता ईमेल/Buyer Email	dhtodkar.ofb@gov.in
Item Category/मद केटेगरी	Custom Bid for Services - Hiring of partnership/limited liability partnership firm of Chartered/ Cost Accounts for conducting internal audit in Munitions India Limited Corporate Office and its 12 production and 3 non production units for the year 202..
Similar Category/समान श्रेणी	<ul style="list-style-type: none">• Financial Advisory Services• Financial Audit Services• Manpower Hiring for Financial Services
Contract Period/अनुबंध अवधि	2 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	9 Lakh (s)
MSE Exemption for Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
Startup Exemption for Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है	Yes
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

Bid Details/बिड विवरण	
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
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	147500

ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
ePBG Percentage(%) / ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने).	26

(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कैटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

Beneficiary/लाभार्थी :

CHAIRMAN AND MANAGING DIRECTOR
MIL Pune, Department of Defence Production, Munitions India Limited, Ministry of Defence
(Chairman And Managing Director/mil)

MII Compliance/एमआईआई अनुपालन

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

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover, shall upload the supporting documents to prove his eligibility for exemption.
2. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover shall upload the supporting documents to prove his eligibility for exemption.
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. 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.
5. 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.
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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Scope of Work:[1748587132.pdf](#)

Payment Terms:[1748587137.pdf](#)

Pre Qualification Criteria (PQC) etc if any required:[1748587145.pdf](#)

GEM Availability Report (GAR):[1748587152.pdf](#)

Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:[1748587160.pdf](#)

Custom Bid For Services - Hiring Of Partnership/limited Liability Partnership Firm Of Chartered/ Cost Accounts For Conducting Internal Audit In Munitions India Limited Corporate Office And Its 12 Production And 3 Non Production Units For The Year 202.. (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	Hiring of partnership/limited liability partnership firm of Chartered/ Cost Accounts for conducting internal audit in Munitions India Limited Corporate Office and its 12 production and 3 non production units for the year 2025-26 & 2026-27
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
Addon(s)/एडऑन	

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	The quantity of procurement "1" indicates Project based or Lumpsum based hiring.	Additional Requirement/अतिरिक्त आवश्यकता
1	*****	*****Pune	1	N/A

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

1. Generic

Actual delivery (and Installation & Commissioning (if covered in scope of supply)) is to be done at following address

MUNITIONS INDIA LTD
NYATI UNITREE EAST WING
2ND FLOOR
NEAR GUNJAN CHOWK YERWADA
PUNE

2. **Generic**

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

3. **Purchase Preference (Centre)**

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, the bidder must be the manufacturer of the offered product in case of bid for supply of goods. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises. 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. If L-1 is not an MSE and MSE Seller (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band defined in relevant policy, such Seller shall be given opportunity to match L-1 price and contract will be awarded for percentage of 100% of total value.

4. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

5. **Forms of EMD and PBG**

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

CHAIRMAN AND MANAGING DIRECTOR

The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

6. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Fixed Deposit Receipt also (besides PBG which is allowed as per GeM GTC). FDR should be made out or pledged in the name of

CHAIRMAN AND MANAGING DIRECTOR

A/C (Name of the Seller). The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of Security Deposit, the FDR will be released in favour of bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Successful Bidder has to upload scanned copy of the FDR document in place of PBG and has to ensure delivery of hard copy of Original FDR to the Buyer within 15 days of award of contract.

7. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

- A
- a. Firm should submit compliance to buyer's scope of work duly signed and stamped and submit format for application enclosed as Annexure "A".
 - b. The bidder should not have been blacklisted or debarred by any Central/ State Government/ agency of Central/ State Government/ Public Sector Undertaking/

Regulatory Authority of India at the time of submission of this bid.

b.

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 कार्यवाई का आधार होगा।

---Thank You/धन्यवाद---

4.	Contractors' bills: Checking of running account bills with respect to quantity and quality of work, certification of work, adjustment of advances, application of penalty clause etc. as per the terms of contract.	Quarterly –100%
5.	Payroll: Verify whether: (a) Salaries, wages and other deductions are authorized and recorded on a timely basis and payroll deductions are determined in accordance with legal requirements and are paid to government and other specified parties as per specified timelines. (b) All authorized employee benefit plans and related costs are appropriately controlled and administered.	Quarterly – 100% Quarterly – 100%
6.	Human Resource & Establishment: (a) Leave records (b) Payment of all types of advances to the employees (c) Review of sub ledgers and recovery of advances (d) LTC records (e) Pay fixation (f) Training & development	Half yearly – 100% Quarterly – 100% Quarterly – 100% Yearly – 100% Half yearly – 100% Half yearly – 100%
7.	Bank reconciliations: (a) Verification of BRS of all the bank accounts including outstanding entries in the previous BRS. (b) Checking of unsettled amount returned by bank on failure of RTGS/NEFT (c) Bank and cash book signed by the authorized signatory on daily basis if not report thereof. (d) Audit of interest accrued, due and accounted on Fixed Deposits on quarterly basis	Quarterly – 100%
8.	Receivables: Periodical age wise/unit wise analysis of all receivables with respect to pricing, tenure of credit and collection.	Quarterly -100%
9.	Accounts: Vouching of all vouchers (cash, bank, Purchase, Sales, Journal Entries, JVs, Payment and Receipt- etc)	Quarterly -100%
10.	Guest House: (a)To check the level of utilization i.e. occupation of rooms by guests. (b)Receipt of revenue (c)Purchase of consumables (d)Purchase and use of assets (e)Repairs and maintenance of assets.	Half yearly – 50%

11.	Inventories: (a) Periodical Physical verification of inventories. (b) Reporting the variances as per physical verification and as per books of account (c) Valuation in accordance with the applicable accounting policies prescribed by ICAI (d) Identification of slow moving, non-moving and excess inventories and its periodical reporting to management with suggesting measures. (e) Checking of records maintained for scraps and disposal thereof	(a), (b), (c) – Half Yearly Sample check Yearly -100% (d) quarterly – 100% (e) quarterly-100%
12.	Fixed Assets: (a) Conduct of the Physical verification of fixed assets in accordance with the applicable accounting policies. (b) Reporting the variances as per physical verification and as per Books of Account. (c) Check whether proper records are maintained including Fixed Assets Register and Depreciation is properly calculated and accounted for in accordance with the applicable accounting policies. d) Checking of records maintained for condemned fixed assets and disposal thereof	Yearly – 100% Yearly – 100% Yearly – 100% Half Yearly-100%
13.	Internal Audit of Cost Records: Check, evaluate, analyse a. the cost accounting system, b. the cost accounting policy, c. adherence to cost accounting standards, d. adherence to cost auditing standards, e. adherence to GACAP, f. quantitative data of various cost elements, g. resources employed, h. adherence of the company of the Companies (Cost Records and Audit) Rules, 2014	Yearly
14.	Provisions: To ensure that all the known liabilities have been provided after duly authorization including retirement benefits and claims in respect of employees. To ensure actuarial valuation as per applicable accounting standards.	Half Yearly – 100%
15.	Payables: (a) Periodical age-wise/ party wise analysis of all payables in respect to creditors- Domestic, Imports Capital Projects-EMD, Security Deposit etc. (b) To report on overdue payments to MSME. (c) Report on Trade payable outstanding more than three months	Quarterly 100%

16.	Estate Management: (a) To check whether the allotment, occupation and vacation of quarters is in accordance with the laid down practices. (b) Receipt of revenue. (c) Stores management. (d) Repair and maintenance of building and roads.	Half yearly –100%
17.	Investments: (a) Periodic physical verification of investment and deposits (b) To ensure that the booking of income on investments and deposits as per the terms of investment made. (c) Ensure that the DPE guidelines on the subject are duly complied with.	Quarterly– 100% (Only at corporate office)
18.	Compliance to DPE guidelines: To go through the DPE guidelines and compliance thereof in company and point out any variation /deviation.	Quarterly – 100% (only at corporate office)
19.	CSR activities: (a) Contracts of the value below Rs. 10 Lacs (b) Contracts of the value equal to or more than Rs. 10 Lacs (c) Verification of utilisation of CSR fund as per allocation and its booking in accounting system.	Half yearly – 50% Half yearly – 100%
20.	IFC: (a) Perform a diagnostic review of existing internal financial control system from the management’s perspective and to identify deficiencies, if any. Provide recommendations to mitigate such deficiencies. (b) Identifying significant accounts and mapping with business processes and sub-processes for identification of financial reporting risks (materiality, quantitative & qualitative judgment), Recommend on documentation guidelines and Advice on updating the IFC Framework. (c) Provide recommendations on ways that the MIL may address control weaknesses. (d) Review of risk and control matrices including documentation of controls i.e., entity level controls, pervasive IT controls and process level controls. (e) Any other activities/studies/reports, if necessary, in connection with development of Internal Financial Control Framework not covered above.	Half Yearly – 100% Half Yearly – 100% Half Yearly – 100% Quarterly – 100%
21	Statutory Compliances: (a) To ensure compliance of all the applicable statutes and laws governing the organization that all the taxes and statutory dues are deposited in time and the required reports and returns have been filed periodically on time. (b) Report on Input Tax Credit availed correctly and fully against GST on revenue as well as capital items.	Quarterly – 100%
22.	Adjustment of advance given in respect to work orders and their adjustment with work done and adjustment of advances.	Quarterly-100%
23.	Report on the intra MIL reconciliation to be done monthly.	Quarterly-100%
24.	Other areas which MIL Management may consider necessary in the course of working of the units.	Quarterly

25.	Review the records of transactions in Tally/Accounting software being used	Quarterly-100%
26.	Any other audit coverage as necessitated in Internal Audit as per Companies Act-a2013(amended on time to time)	Quarterly-100%
27.	To consolidate the internal audit data received of all the units at HQ and ensure timely completion and discrepancies reported	Quarterly-100%
28.	To submit/file the audited report either offline or online as per the requirement of management	Quarterly-100%

Note: 1. The firm undertaking internal audit has to ensure that all essential and significant areas of audit have been covered by them and no important area of audit has been left out.

2. Audit duration should be such that it covers all areas of scope of work through each quarter and reported upon quarter wise in Internal audit reports.

THE MIL CORPORATE OFFICE AND FOLLOWING MIL UNITS (PRODUCTION AND NON-PRODUCTION) TO BE AUDITED

S. No.	Name of the units	Abbreviation	Location
1	MIL Corporate Office	MIL CO	Pune, Maharashtra
2	Ammunition Factory Khadki	AFK	Pune, Maharashtra
3	Cordite Factory Aruvankadu	CFA	Ooty, Tamil Nadu
4	High Explosives Factory	HEF	Pune, Maharashtra
5	Ordnance Factory Khamaria	OFK	Jabalpur, Madhya Pradesh
6	Ordnance Factory Bhandara	OFBA	Bhandara, Maharashtra
7	Ordnance Factory Varangaon	OFV	Bhusawal, Maharashtra
8	Ordnance Factory Chanda	OFCH	Chandrapur, Maharashtra
9	Ordnance Factory Badmal	OFBL	Bolangir, Odisha
10	Ordnance Factory Itarsi	OFI	Itarsi, Madhya Pradesh
11	Ordnance Factory Dehuroad	OFDR	Pune, Maharashtra
12	Ordnance Factory Nalanda	OFN	Rajgir, Bihar
13	High Energy Projectile Factory	HEPF	Tiruchirapalli, Tamil Nadu
14	National Academy of Defence Production, Nagpur (Non Production)	NADP	Nagpur, Maharashtra
15	Ordnance Factories Institute of Learning Khamaria, Jabalpur (Non Production)	OFILKH	Jabalpur, Madhya Pradesh
16	MIL Controllerate of Safety (Non Production)	MILCOS	Pune, Maharashtra

Period of Audit

The period of appointment will be for the FY: 2025-26 & 2026-27.

Reporting requirement

On completion of the Audit of the respective Audit Unit of each phase, the following steps should be followed before finalization of the report and the partner of the firm should meet and discuss the audit observations.

- (i) The salient audit observations of the respective preliminary Audit shall be discussed with the Director of Finance along with the designated officers of Corporate Head Office so that timely corrective action may be taken and based on the outcome, a draft composite Audit Report covering all the Audit areas within the scope shall be compiled/prepared, including additional information if any, that may be provided/obtained during such discussions and rectifications carried out on the instance of audit. The report should also contain specific suggestions for improvements, if any.
- (ii) Based on the outcome of the discussions, the Audit Report thus compiled shall be structured as outlined here under:

Internal Audit Reports should be divided into following parts, namely:

Part-I Compliance and Report:

This part shall cover the comments of the Auditors on the adequacy of the compliance and action taken for rectification of errors/discrepancies pointed out by previous auditor pertaining to earlier phase and also Phase-I of the current year. It shall also contain the confirmation regarding implementation of policies, systems, controls etc. to avoid the recurrence of such irregularities in future. It may be ensured that the compliance report on audit observations pointed out in reports relating to earlier audits is made and corrective actions taken on those points are furnished in the Audit Report. In other words, it may be ensured while conducting the audit, compliance report of the audit observations pointed out in the earlier report of preceding period, is furnished along with the corrective action taken. Physical Verification of Fixed Assets report shall also be given.

Part-II Important Observations / Findings:

This part shall contain all such significant discrepancies observed during the current Audit and the observations in which, the auditor feels immediate attention of management specifying the financial implications, if any. In this part Auditor shall also bring the important areas requiring improvement and their recommendation, if any. Also, to indicate the improvements made by the MIL and its Units based on the audit observations. Further to report any deviations/observations from policies, systems and procedures of MIL and its Units.

Part-III Report on Testing of Effectiveness of Internal Controls:

Perform Internal Financial Control Audit as given in Scope of Work and submit the report giving recommendations on the ways that the MIL and its units may address control weaknesses. The Auditors would be required to include their findings in Part-III of their report.

Part-IV Detailed Report:

In this part, the Auditor shall furnish the detailed results of the Audit and Auditors confirmation whether MIL guideline/propriety has been adhered to in the areas viz. works including O&M contracts, procurement, operation, establishment records in Finance & HR, establishment expenses, other expenses, depreciation, Commercial billing & its realization/reconciliation, maintenance of fixed assets register, current assets, capital work in progress, mandatory spares, stores, inter unit accounts, review of accounts, township, guest house provision of liabilities.

The Internal Auditor's report shall be in the same sequence as given in the scope of audit and in case any item is not applicable to the audit unit, the same should be mentioned as nil.

The report should be supplemented, in each Phase, by a statement indicating:

- (I) Particulars of records along with their volume (i.e., total no. of vouchers in each category for each phase) and value/volume checked as compared to the total volume and value of transactions. Similar statistics are required with reference to audit of contracts with the total no. of contracts awarded and the percentage of audit done.
- (II) A summary report indicating the important observations for each phase and for each area.
- (III) A statement indicating the audit personnel deployed (designation) including the visits of partners and the period of audit for each substation. It is expected that the entire scope is covered in a systematic manner and to facilitate the reporting as per the requirement.
- (IV) The report should be furnished for each audit unit/office separately.

TIMELINES FOR CONDUCTING INTERNAL AUDIT

The internal audit shall be conducted in accordance with the timelines as specified below:

For FY: 2025-26

S. No.	Submission of Final Audit Report	Due Date
A	For quarter ended June 2025 (Phase – I)	15.08.2025
B	For quarter ended September 2025 (Phase – II)	15.11.2025
C	For quarter ended December 2025 (Phase – III)	15.02.2026
D	For quarter ended March 2026 (Phase-IV)	15.05.2026

For FY: 2026-27

S. No.	Submission of Final Audit Report	Due Date
A	For quarter ended June 2026 (Phase – I)	15.08.2026
B	For quarter ended September 2026 (Phase – II)	15.11.2026
C	For quarter ended December 2026 (Phase – III)	15.02.2027
D	For quarter ended March 2027 (Phase-IV)	15.05.2027

Note: Any delay beyond 15 days in furnishing of internal audit report consequently for two phases due to any reason attributable to the audit firm within stipulated dates mentioned as above will render audit firm to disqualify for future assignment and their nomination will not be considered for subsequent years.

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FORMAT FOR APPLICATION

1. Name of the Firm:
2. Registration No. of the Firm :
(Institute of Chartered/Cost Accountants of India)
3. i. Date of Registration of the Firm:
ii. Type of firm : Partnership firm/ LLP firm/Proprietor
4. Details of Head Office & Branch Office(s): Head Office:

Address	Date of Establishment	Contact No(s)	E-mail

Branch Office 1

Address	Date of Establishment	Contact No(s)	E-mail

Branch Office 2

Address	Date of Establishment	Contact No(s)	E-mail

(Insert further branch office(s), if any)

5. Details of Partners in the Firm/Limited Liability Partnership:

S. No.	Name of the Partner	Membership No.	Membership Status ACA/ACMA/FCA/FCMA	Date of Joining the firm As Partner
1				
2				

(Please attach certificate issued by institute of chartered accountants of India (ICAI)/ Institute of cost accountants of India (ICAI) in support of information furnished at Sl. No. 1, 2, 3, 4 and 5 above)

6. Is the partner of Firm/LLP: -

Sr. No.	Particulars	Yes/ No
a.	Dismissed Government Servant.	
b.	Removed from approved list of vendors.	
c.	Demoted to a lower class of vendors.	
d.	Having business banned/suspended by any government in the past.	
e.	Convicted by a court of law.	
f.	Retired engineer/official from engineering Department of Govt. of India within last two years.	
g.	Direction of partner of any other company/ firm enlisted with CPWD or any other department.	
h.	Member of Parliament or any State Legislative Assembly.	

7. Is any Partner/Person working with the applicant is a near relative of the officer/ official of MIL:
Yes/No.

8. Details of Qualified Assistants (i.e. Chartered/Cost Accountants employed by the firm)

Sl.no.	Name of the Assistant	Membership No.	Whether ACA/ACMA/FCA/FCMA (Please attached membership certificate issued by respective institutes for each qualified assistant)	Date of joining the firm as qualified assistant
1				
2				
3				
4				

9. Details of Experience in Central / State PSU Sector:

Sl. no.	Name of the Company	Year of audit	Type of audit – whether statutory/internal audit (please attach copy of appointment letter for each year & for every company)
1.			
2.			
3.			

10. Details of Experience in conducting audit in organization working on Tally / ERP Platform:

Sl. no.	Name of the Company	Year of audit	Type of Audit – Whether Statutory/Internal Audit (Please attach copy of appointment letter for each year & for every company)
1			
2			
3			

PRE QUALIFICATION / ELIGIBILITY CRITERIA

The qualification criteria are as under: -

- i. Bidder firm should have conducted three Statutory/Internal audit in last 5 years of any organization.
- ii. Bidder firm should not have suffered any financial loss for more than one year during the last three years.
- iii. Audit firms should have main office / branch office at Pune.
- iv. The appointed Internal Auditor firm's - CA shall be available at MIL CO on call basis to review MIL CO & MIL Units reports/meetings.

SELECTION CRITERIA (POINT ALLOCATION)

Sl. No	Particulars	Points to be allocated	Maximum Points	Supporting Documents
1.	Year of establishment of the Audit firm/ Limited Liability Partnership Firm.	10 Years 1 Point for each year. Cut-off date shall be 31.03.2025	10 (ten)	Registration certificate of the firm issued by the Institute of Chartered accountants of India and / or Institute of Cost Accountants of India. Information related to year of establishment of Head Office(s) & Branch office(s), addresses, details of partners and their membership nos. etc. as Indicated in the Certificate.
2.	No. of Partners in the Firms/Limited Liability Partnership Firm who with the Firm for a minimum period of one year as on date of application.	a) Four (4) points for each Partner who is ACA/ACMA. Five (5) points for each Partner who is FCA/FCMA.	20 (twenty)	Registration certificate of the firm issued by the Institute of Chartered accountants of India and / or Institute of Cost Accountants of India. Information related to year of establishment of Head Office(s) & Branch office(s), addresses, details of partners and their membership nos. etc. as indicated in the certificate.
3.	No. of Qualified Assistants (Chartered/Cost accountants) employed with the firm.	a) FCA/FCMA 03 points per person b) ACA/ ACMA 2 points per person	15 (fifteen)	Copy of details filed with the Institute of Chartered/Cost Accountants of India.
4.	Experience of the Firm in Organization working on Tally Platform as Statutory /Internal Auditor	3 (Three) points per year of Audit (fraction of the year to be ignored).	15 (Fifteen)	Copies of appointment letters /orders for statutory audit/ internal audit of any entity. Certificate shall be submitted from the entity that they are Tally compliant.

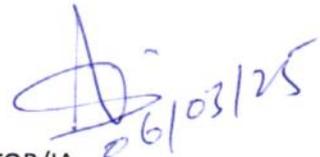
	(Experience in 2024-25 not to be considered).			
5.	Experience of the firm in internal audit of Central / State PSU (Audits of 2024-25 not to be considered)	Mini-Ratna and above 5 (Five) points per audit and other PSUs 2 per audit.	20 (Twenty)	Copies of appointment letters/orders for internal audit in any Central PSU. (Excluding banks and insurance PSUs.)
6.	Turnover of the internal audit clients during F.Y. 2021-22 & 2022-2023, 2023-24	a) More than Rs. 200 Cr.& upto Rs. - 500 Cr. per client per year (2 points) b) More than Rs. 500 Cr.& upto Rs. 1000 Cr. per client per year (4 points) C) More than 1000Cr. per client per year (6 points)	20 (twenty)	Copies of relevant pages of audited financials for all the clients for F.Y. 2021-22 & 2022-2023, 2023-24 to be enclosed.

Notes: -

1. All above mentioned supporting documents along with application (format of application attached as **Annexure 'A'**) will constitute "Technical Bid".
2. The Bidder will mention self-evaluated score against each parameter and will provide related documentary evidence against each parameter given above. The self-evaluated scores of the Bidder will be verified by the Evaluating Committee of MIL based on the documentary evidence provided. The scores given by the Committee after verification with the documentary evidences as provided by the Bidder shall be considered final.
3. Only those firms who secure at least 70% and above marks as per selection criteria mentioned above shall be considered for opening of financial bid.
4. The firm who quote lowest price will be nominated as L1 and will be selected for the assignment.
5. If more than one firm quoted same price as L1, the following sequence shall be adopted for selection of bidder:
 - (a) The Audit Firm having longer experience will be given preference based on the year of Establishment.
 - (b) The Audit Firm with a higher number of Fellow Members of the Institute of Chartered Accountants or Cost Accountants of India as partners will be considered.
 - (c) The Audit Firm with a higher number of Associate Members of the Institute of chartered Accountants and Cost Accountants of India as partners will be considered.

For the purpose of selection of the Internal Audit Firm in case of tie, only clause (a) mentioned above will be considered. However, in a situation where even after considering clause (a), the tie continues, the remaining clauses i.e. (b) to (c) will be considered individually until the tie is broken. Even after considering (a) to (c), there is a tie, MIL decision will be final.


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SERVICE LEVEL AGREEMENT

1. Secrecy Clause

The Firm shall at all times use its reasonable endeavours to keep confidential the information collected from MIL during the course of audit and accordingly not disclose any such confidential information to any other person other than the performance of its obligations under the agreement. The Firm/ Bidder shall indemnify and/ or undertake that the confidential information acquired by it during operation and/ or implementation of contract, shall not be divulged to any other firm and shall continue to apply even after expiry and/ or termination of appointment.

2. Immunity to Government of India

It is understood and agreed that Government of India is not a party to this agreement and has no liabilities, obligations or rights hereunder. It is expressly understood and agreed that MIL has an independent legal entity with power and authority to enter into contracts solely in its own behalf under the applicable Laws of India and General Principals Contracts Law.

3. Arbitration

All disputes or differences, whatsoever, arising between the parties out of or relating to the construction, meaning and operation or effect of this Contract or the breach thereof shall be settled by Arbitration in accordance with the Rules of Arbitration of the Indian Council of Arbitration (ICA) and the award made in pursuance thereof shall be binding on the parties. The provisions of the Arbitration and conciliation Act 1996 or any statutory modifications thereof shall apply to such conciliation. The seat of arbitration shall be in Pune City.

4. Compliances / Declarations by firm at the time of submission of offer and on appointment

- (a) The Audit Firm shall not assign or sublet or sub-contract the whole or any portion or portions of the Internal Audit or allow any person to become interested there in any manner whatsoever.
- (b) The audit team will work in strict confidence and will ensure that the all data, statement and information in respect of the operation/ location /work centre/ /Company is dealt with in strict confidence and secrecy. A Certificate towards maintaining confidentiality need to be provided by the Internal Audit Firm on receipt of appointment letter, but before commencement of Audit.
- (c) The appointed Internal Audit Firm need to ensure and declare that no partner of the Audit Firm is related to Managing Director/ whole time Director or part-time Director of MIL within the meaning of section 2(77) of the Companies Act, 2013.
- (d) Neither the firm nor its partner or associates have any interest in the business of MIL.
- (e) The Audit Firm will also be required to issue a certificate of his independence.

- (f) Any other compliance / Declaration, if any, required under the Companies Act, 2013 and/or Income Tax Act, 1961.

5. Debarring Provisions

The Audit Firm will be debarred from selection and empanelment as Internal Auditor of MIL, in future, in the following cases:

- (a) If the Firm obtains the appointment on the basis of the false information/ mis-statement.
- (b) If the firm does not take up audit in terms of appointment letter issued.
- (c) If the firm fails to maintain/ honour confidentiality and secrecy of the Company's data, statement and information.
- (d) If the firm fails to comply with any of conditions laid down

6. Law applicable and Jurisdiction

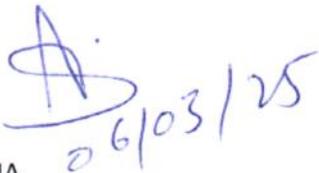
- (a) Resulting Contract and Divisional orders shall be governed in all aspects in accordance with the Laws of India.
- (b) The Court of Pune city shall have jurisdiction to deal with and decide any legal matter whatsoever arising out of the resulting contract.

7. Undertaking

- (a) The bidder should read and agree to abide by all terms and conditions.
- (b) The bidder should agree and state that nobody of his/their organization is/ are a relative of any officer, officials or employee of MIL and also further to state that no officer, officials or employee is partner of his/ their company/ organization/ partnership/ proprietary concern in any way.

8. Disclaimer

MIL reserves the right to accept/ reject any/all the Bids at its sole discretion without assigning any reason whatsoever.

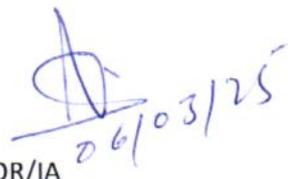

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PAYMENT TERMS

- i. Payment will be released quarterly wise after completion of work as per scope of work.
- ii. No other expenses like TA/ DA / Boarding/Lodging will be reimbursed by the MIL.
- iii. GST or any other tax as applicable will be paid extra by the firm as per respective Tax Act.
- iv. The Firm shall be eligible for payment up to 25% of audit fee for each phase. Such fee shall be released only after submission of report for that phase followed by the bill and all supporting evidences/documents required to process such bills including wrap up discussion report with management of MIL-IAG for each Phases.


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Undertaking for Custom Bid for Services Creation on GeM

(to be filled by the HoD)

File number: Minutes of VSL/TPC-II dtd 15-05-2025

Date: 15-05-2025

Subject: **Undertaking for Creation of Custom Bid for Services required on GeM**

1. Services Required (Please specify the exact services required): Hiring of partnership or limited liability partnership firm of Chartered Cost Accounts for conducting internal audit in Munitions India Limited Corporate Office and its 12 production and 3 nonproduction units for the year 2023-24 and 2024- 252.
2. Search String Used in the GeM Availability Report & Past Transaction Summary (Please state the exact search string used to find suitable service categories): Hiring of partnership/limited liability partnership firm of Chartered/ Cost Accounts for conducting internal audit.
3. GARPTS ID (mention GeM Availability Report ID): GEM/GARPTS/13052025/U4NWOQWHY6QD dtd 13-05-2025
4. Categories to which notification was sent:

Category 1: (Category name) Manpower hiring for financial services

Category 2: (Category name) Financial Audit Services

Category 3: (Category name) Financial Advisory Services

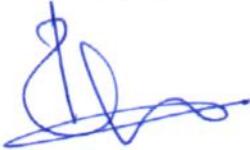
Category 4: (Category Name) Financial Advisory Services

5. Undertaking:

I understand that the creation of a custom bid for services is an exceptional process and should only be used when existing service categories on GeM are not suitable for the required services.

I, (Rakesh Ojha), undertake the following:

- I have conducted a thorough search using the search string mentioned above and determined that existing categories are not appropriate for the required services.
- I have provided an accurate and detailed description of the required services in Section 1.
- I have selected the most relevant categories for notification in Section 4.
- I am fully prepared to justify the need for a custom bid to GeM upon request.



(Rakesh Ojha)

(Director Operations)

Munitions India Ltd, Pune (Maharashtra)

Dept of Defence Production