

**बिड दस्तावेज़ / Bid Document**

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	20-08-2025 17:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	20-08-2025 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Ministry Of Electronics And Information Technology
विभाग का नाम / Department Name	Department Of Electronics And Information Technology
संगठन का नाम / Organisation Name	Education And Research Network (ernet)
कार्यालय का नाम / Office Name	East Zone
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, Project Related, etc.; CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	3 Year(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	2 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, 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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है / Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

**बिड विवरण/Bid Details**

बिड लगाने की समय-सीमा बढ़ाने के लिए आवश्यक न्यूनतम सहभागी विक्रेताओं की संख्या। / <b>Minimum number of bids required to disable automatic bid extension</b>	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	7
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Single Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय / <b>Time allowed for Technical Clarifications during technical evaluation</b>	2 Days
अनुमानित बिड मूल्य / <b>Estimated Bid Value</b>	1062000
मूल्यांकन पद्धति/ <b>Evaluation Method</b>	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / <b>Financial Document Indicating Price Breakup Required</b>	Yes
मध्यस्थता खंड/ <b>Arbitration Clause</b>	No
सुलह खंड/ <b>Mediation Clause</b>	No

**ईएमडी विवरण/EMD Detail**

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

आवश्यकता/Required	No
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**विभाजन/Splitting**

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

**एमआईआई अनुपालन/MII Compliance**

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

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एमएसई खरीद बरीयता/MSE Purchase Preference

Yes

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. 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.

4. 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.

5. 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.

#### अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

**Number of Years of firm/company's existence as per ICAI certificate:10**

**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.:2 Year out of last 4 Financial Year**

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:3**

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:Not Applicable**

**Number of XX fulltime CA's required and YY professional audit staff:3 FCA Partners**

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1754376483.pdf](#)**

**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Project Related, Etc.; CA Firm, CAG Empaneled Audit Or CA Firm ( 1 )**

#### तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , Project Related, etc.
Type of Financial Audit Partner	CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Compliance with law & regulations , Internal control of financial , Internal Control over Financial Reporting , Deterring , As per ATC , Compliance with contracts , Risk Management , Bank Transactions , Review system & processes
Type of Industries/Functions	Purchase & Procurement , Inventory & Store management , Sales, Services and Revenue , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , As per ATC
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	NA

**अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**

**परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	K.P. Subramanian	110053,ERNET INDIA 5 TH FLOOR BLOCK1,A WING DMRC, IT PARK SHASTRI PARK, DELHI PIN-110053	1	N/A

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

### 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. **Generic**

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

### 3. **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.

### 4. **Past Project Experience**

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

### 5. **Buyer Added Bid Specific ATC**

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

## अस्वीकरण/**Disclaimer**

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 [सामान्य नियम और शर्तें/General Terms and Conditions](#), 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 सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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।/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.

---धन्यवाद/Thank You---

# **Model Tender Document of ERNET India**



An Autonomous Scientific Society under Ministry of Electronics & Information Technology  
(MeitY), Govt. of India

[Official Website of ERNET India Education & Research Network](http://www.ernet.org.in)

## **TENDER**

### **Hiring of Internal Audit services of ERNET India Through Govt. e-Marketplace (GeM)**

**Tender No./xxxx**

## SECTION-I

### **Notice Inviting Tender (NIT)**

ERNET India is an autonomous scientific society of Ministry of Electronics and Information Technology (MeitY), Govt. of India which has been mandated to facilitate Education and Research Institutes in establishment of cutting edge ICT infrastructure. Way back in the year 1986; ERNET India brought the Internet to India. ERNET India is serving education and research community in the areas of ICT project consultations, implementation, satellite networks, domain registration, web-hosting services, setting up of smart virtual class rooms and high resolution e-class rooms, setting up of Wi-Fi campuses, establishment of data centres etc.

Bidders must read the complete 'Tender Document'. This NIT is an integral part of the Tender Document and serves a limited purpose of invitation. Bidders must go through the complete Tender Document for details before submission of their Bids.

**Objective of the Tender Process:-** Bids are invited from CAG Empaneled CA firms to provide Internal Audit Services for the FY 2025-26 initially for the period of one year further extendable up to 2 years'; on satisfactory performance.

#### **Bids Terms & Conditions:**

<b>Sl. No.</b>	<b>Items</b>	<b>Options</b>
1.	Bid Submission Days	15 days
2.	Bid offer validity in days	90 days
3.	Type of Bid	Single Packet
4.	Bid to Reverse Auction (RA)	NA
5.	Time to be allowed for clarification	2 days
6.	Bid Estimated Value	Rs. 9,00,000/- + 1,62,000/- GST
7.	Do you want to display the bid estimated value	No
8.	Is this procurement subject to Public Procurement (Preference to MII)	No
9.	Do you want to avail ITC Based Evaluation for Bid items	Yes
10.	Contract Duration	03 year
11.	Average Annual Turnover for last 3 years of bidder	NA
12.	Past experience of similar type of work/ services	Yes
13.	Years of past experience for similar type of work/services.	2 years
14.	Documents required from the seller	As detailed in Eligibility & Qualification Criteria
15.	Exemption to MSE and Startups	NA

16.	Whether financial document indicating price break up required	Yes
17.	<b>Least Cost Method Required</b> (based on a two-step consecutive evaluation; which means that a contract is granted to the firm with the lowest financial bid among those who qualified technical evaluation)	NA
18.	Is Pre Bid meeting required	No
19.	Is PBG required	No
20.	Purchase preference to MSE	NA
21.	Purchase preference to MII – Class I and Class II supplier	NA

## 1. Eligibility & Qualification Criteria

### 1.1 The firm should:

- i) be empanelled with Comptroller and Auditor General of India for the FY 2025-26.
- ii) be in existence for not less than 10 years and must have at least one of its offices (Head Office/ Branch Office) located in Delhi.
- iii) have experience of handling Internal audit /Statutory Audit /Concurrent Audit of Central/ State/ UT Govt. Department's, Central Govt. Autonomous bodies/ Central Govt. PSUs; in any two out of last four preceding financial years i.e. between 01.04.2021 to 31.03.2025.
- iv) have minimum three FCA partners on the date of bid submission.
- v) have a valid registration of GST and PAN number.

### 1.2 The Bidder must:

- i) not stand declared ineligible/ blacklisted/ banned/ debarred by any Government authority/ICAI.
- ii) submit its bid along with the supporting documents as per Performa Provided in **Annexure-III**.

## 2. Scope of work for which services are required

- i) Reporting on the correctness and completeness of all the financial transactions in the books of accounts maintained in Tally (Accounting Software).
- ii) To review and evaluate adequacy of internal control systems and procedures to determine the reliability and integrity of information and documents.
- iii) Bank Account Reconciliation and checking correctness of interest received from bank and interest credited to the projects.
- iv) Reconciliation of various security deposits i.e. Earnest money deposit (EMD)/ security deposit (SD)/ Rate Contract Deposits (RCD) and Retention money with accounting records.

- v) Reporting the variances in fixed assets as per physical verification, fixed assets software and as per books of accounts on yearly basis alongwith its reconciliation and checking depreciation working at financial year end.
- vi) Checking the reasonableness of provisions created including retirement benefits and claims in respect of employees.
- vii) All matters related with all type of Taxes. Checking compliance with returns of Income Tax, GST, etc. as per the provisions.
- viii) Advances given to employees and suppliers and their settlement.
- ix) Examination of various Project Accounts of Administrative Ministry and users sponsored in respect of Capital and recurring expenditure.
- x) Cross-Checking payments with respect to purchase orders, agreements, rate contracts, MoUs etc.
- xi) Correctness of Salary and Arrear Payment.
- xii) Personnel and Administration Areas.
- xiii) Checking of various AMCs.

**Note:** Detailed scope of work is attached in **Annexure-II**. Interested bidders are requested to kindly read the scope of work thoroughly and carefully before submitting their bid.

## **SECTION- II**

### **1. Disclaimers and Rights of ERNET India**

The issue of the Tender Document does not imply that ERNET India is bound to select bid(s), and it reserves the right, without assigning any reason, to:

- a) reject any or all of the Bids, or
- b) cancel the tender process at any stage; or
- c) abandon the procurement of Services; or
- d) issue another tender for identical or similar Services

### **2. Instructions to Bidders (ITB)**

#### **2.1 Firm Price**

Prices quoted by Bidder shall remain firm and fixed during the currency of the contract and there shall be no variation on higher side on any account and quoted prices will be deemed to cover all costs such as travel, audit report preparation cost and any other related expenses. No additional payment shall be made beyond the quoted amount. The Bidder is required to quote the total fee for a period of three (03) years on the GeM Portal and must also fill in the cost details as per **Annexure-I**.

Minimum fee to be quoted in this tender is Rs. 3,00,000/- per year + GST (refer **Annexure-I**), as per ICAI guidelines. This amount is based on the audit team requirements for this assignment. Any bid quoting an amount lower than the specified minimum fee shall be liable for rejection.

## **2.2 Goods and Services Tax (GST)**

1. Bidders should ensure that they are GST compliant. Bidder should be registered under GST and should furnish GSTIN and GST Registration Certificate in their bids.
2. Bidder undertakes to raise invoice within 10 days from date when the right to raise invoice and demand for payment accrues as per the contract terms. In case invoice is raised and submitted before the due date; then ERNET India reserves the right to return such invoice(s) to the Bidder. In such a situation Bidder would be required to raise fresh invoice as per the contract terms.
3. Along with the invoice, Bidder would be required to submit relevant documentary evidence to the effect that invoice submitted was issued either through e-Invoice system of GST or has been updated on GST portal using Invoice Furnishing Facility (IFF) (if applicable).
4. In case, any GST liability is required to be borne by ERNET India in future, which was the responsibility of the Bidder, then the same shall be claimed from the Bidder by way of raising debit notes.
5. ERNET India reserves the right to ask the Bidder to submit relevant documents to ensure that they are GST compliant and in such a case Bidder shall forthwith provide all such documents as may be required by ERNET India.

## **3. Preparation of Bids**

### **3.1 The bid**

#### ***3.1.1 Language of the bid***

The bid submitted by Bidder and all subsequent correspondence and documents relating to the bid exchanged between Bidder and the ERNET India shall be written in English. However, the language of any printed literature furnished by Bidder in connection with its bid may be written in any other language provided a translation accompanies the same in the bid language. For purposes of interpretation of the bid, translation in the language of the bid shall prevail.

#### ***3.1.2 Local Conditions and Factors***

Bidders shall themselves be responsible for compliance with Rules, Regulations, Laws and Acts in force from time to time at relevant places. On such matters, the ERNET India shall have no responsibility and shall not entertain any request from the bidders in these regards.

#### ***3.1.3 Cost of Bidding***

The Bidder(s) shall bear all direct or consequential costs, losses and expenditure associated with or relating to the preparation, submission, and subsequent processing of their Bids, including but not limited to preparation, copying, postage, uploading, downloading, delivery fees, expenses associated with any submission of samples, demonstrations, or presentations which the ERNET India may require, or any other costs incurred in connection with or relating to their Bids. All such costs, losses and expenses shall remain with the Bidder(s), and the ERNET India shall not be liable in any manner whatsoever for the same or any other costs, losses and expenses incurred by a Bidder(s) for participation in the Tender Process, regardless of the conduct or outcome of the Tender Process.

### **3.1.4 Interpretation of Provisions of the Tender Document**

The provisions in the Tender Document must be interpreted in the context in which these appear. Any interpretation of these provisions other than from such context or other contrived or in between-the-lines interpretation is unacceptable.

### **3.1.5 Alternative / Conditional Bids not allowed**

Conditional offers, alternative offers, multiple bids by a bidder shall not be considered. The GeM Portal shall permit only one bid to be uploaded.

## **3.2 Bid Validity**

The 'Bidding Duration/bid submission date' and 'Bid Offer Validity' date may be extended by ERNET India and same shall be acceptable to the bidder.

During the extended period of 'Bidding duration', the bidders may change / modify their offer/bid.

During the extended period of 'Bid Offer Validity' (i.e. within the permissible limits on the GeM), the bidder cannot change / modify their offer/ bid on their own.

## **3.3 Bid Security - Related Documents**

1. All Bidders shall furnish/ upload a Bid Securing Declaration (BSD) as per prescribed form (Form 8) along with its bid. The BSD is required to protect the ERNET India against the risk of the Bidder's unwarranted conduct as amplified under the sub-clause below.
2. The BSD provides for automatic suspension of the Bidder from being eligible for bidding in any tender in ERNET India for 2 years from the date of such enforcement and this declaration shall stand enforced if Bidder breaches the following obligation(s) under the tender conditions:  
  
withdraws or amends his bid, or impairs or derogates from the bid in any respect within the period of validity of its bid; **or**  
  
after having been notified within the period of bid validity of the acceptance of his bid by the ERNET India, bidder refuses to or fails to submit the original documents for scrutiny (and/or the required Bid Security within the stipulated time as per the conditions of the Tender Document);
3. Unsuccessful Bidders' bid-Securing Declaration shall expire, if the contract is not awarded to them, upon:
  - a) receipt by Bidder of the ERNET India's notification of cancellation of the entire tender process or rejection of all bids or
  - b) declaration/publishing of the name of the successful bidder or
  - c) Forty-five (45) days after the expiration of the bid validity (including any extension thereof).

### **3.4 Non-compliance with these provisions**

Bids are liable to be rejected as non-responsive if a Bidder:

- a. fails to provide and/ or comply with the required information, instructions etc., incorporated in the Tender Document or gives evasive information/ reply against any such stipulations.
- b. furnishes wrong and/ or misleading data, statement(s) etc. In such a situation, besides rejection of the bid as non-responsive, ERNET India will also enforce Bid Security Declaration.

## **4. Evaluation of Bids and Award of Contract**

### **4.1 General norms**

#### ***4.1.1 Evaluation based only on declared criteria***

(a) The evaluation shall be based upon scrutiny and examination of all relevant data and details submitted by Bidder in its bid and other relevant information deemed appropriate by ERNET India. Evaluation of bids shall be based only on the criteria/ conditions included in the Tender Document. Bidder has to quote as per **Annexure-I**.

(b) A maximum of six (06) bids with the lowest quoted values will be considered for initial evaluation. It may be noted that if multiple bids are received with the same lowest quoted amount (L-1), each such L-1 bid will be counted separately.

(c) In case multiple bids come out as L-1, then as per general terms & condition of GEM for Single Packet bid; the L1 bidder will be determined by using Run L1 option i.e. L1 determination will be based on Random Algorithm of GeM.

#### ***4.1.2 Minor Infirmary***

- (a) In case of any minor infirmity in the bid document, the decision of the ERNET India shall be final in this regard.
- (b) Wherever necessary, ERNET India shall convey its observation to Bidder through GeM portal by asking Bidder to respond by a specified date. If Bidder does not reply by the specified date or gives an evasive reply without clarifying the point at issue in clear terms, that bid shall be liable to be rejected as non-responsive.

#### ***4.1.3 Clarification of Bids and shortfall documents***

- (a) During the evaluation of Bids, ERNET India may, at its discretion, but without any obligation to do so, asks Bidder to clarify its bid within the specified time limit. The request for clarification shall be submitted on GeM Portal.
- (b) ERNET India may ask original documents of uploaded scanned copies. If any substantive discrepancy is found between original and scanned uploaded copies, then the bid shall be liable to be rejected as non-responsive and ERNET India may enforce Bid Security declaration.
- (c) The ERNET India reserves its right to, but without any obligation to do so, seek any information/ documents to meet the shortfall/ inadequacy in the information/ document submitted by the bidder.

#### ***4.1.4 Contacting ERNET India during the evaluation***

Any effort by a Bidder to influence ERNET India, during the processing of bids, evaluation, bid comparison or award of decisions, shall be construed as a violation and bid shall be liable to be rejected as non-responsive in addition to enforcement of Bid Security declaration.

## 5. Payment Terms

- i) The consolidated fixed quarterly fee would be payable to the firm as professional fee charge plus GST on the basis of invoice raised after completion and submission of internal audit report of each quarter. Fee would become payable on the submission of quarterly work report.
- ii) Payment will be made after all deductions (TDS etc.)
- iii) Draft audit report in soft copy to be shared at least 7 days before submitting the final report.

## 6. Other Terms & Conditions

- i) **Resource Deployment:** Audit Team will be required to carry out the audit at ERNET India office in Delhi. **Audit shall be required to be carried for a minimum of 5 days during each quarter by deploying at least 1 CA and one CA Intermediate/IPCC.** The person to be deployed to carry out the audit as per the scope of work. If at any time, it is felt by ERNET India that the quality of manpower deployed is not up to the mark, then ERNET India reserve the right to ask for the suitable replacement and if replacement is not provided/the replacement provided is not up to the mark, then ERNET India reserve the right to cancel the award of work by giving notice in this regard. A declaration to this effect needs to be submitted along with the quarterly report by the CA firm.
- ii) In case the audit firm has offices at places in addition to Delhi; audit shall be normally be carried out from Delhi office. If it is carried out from office other than Delhi, then also no TA/DA will be paid by ERNET India.
- iii) The Chartered Accountant firm and its personnel engaged must keep all information related to ERNET India, its operations, and any other details received during the audit work strictly confidential. They must follow the professional code of conduct and ethical standards issued by the Institute of Chartered Accountants of India (ICAI), especially regarding confidentiality, honesty, and non-disclosure.
- iv) **Timelines for Conducting Audit**

S. No.	Particulars	Due Date
1	Internal audit for the quarters Apr-Jun, July-Sep & Oct-Dec	Before the end of the next quarter.
	Submission of final audit report	
2	Internal audit for the quarter Jan-March	By 15 <sup>th</sup> May of next financial year.
	Submission of final audit report	

**Note:- Before starting the audit, an intimation should be provided to ERNET India. Also, ERNET India reserves the right to reschedule the audit timelines.**

**Annexure-I**

**Price Schedule**

(In Rupees)

<b>Sl. No</b>	<b>Particular</b>	<b>Minimum Fee Per Year</b>	<b>Additional Fee over &amp; above Minimum Fee per year</b>	<b>Total Fee per year</b>	<b>Total Fee for 3 years</b>	<b>GST @18% on Total Fee</b>	<b>Total Value including GST</b>
		<b>(A)</b>	<b>(B)</b>	<b>(C)=(A)+(B)</b>	<b>(D)=(C)*3</b>	<b>(E)=(D)*18%</b>	<b>(F)=(D)+(E)</b>
1	Internal Audit as per scope of work						

\*Total Fee quoted at column (F) above will be proportionately divided into 12 quarters for payment on quarterly basis.

**FOCUS DETAILED AREAS IDENTIFIED FOR INTERNAL AUDIT**

<b>I. FINANCE, ACCOUNTS, TAXATION &amp; SECRETARIAL</b>		<b>Reporting Period</b>
1.	Bank, Journal and scrutiny of General Ledger with special emphasis on scrutinizing advances outstanding in the name of supplier, sundry debtors and staff with ageing analysis.	Quarterly
2.	Bank Account reconciliation and checking of interest credited on FDRs	Quarterly
3.	System of advance given to employees & suppliers, including authorization, clearance & pending outstanding.	Quarterly
4.	Reconciliation of Earnest Money Deposit (EMD) and Security Deposits (SD) and Retention Money and their settlement.	Quarterly
5.	Checking the correctness of prepaid expense booking.	Quarterly
6.	Fixed Assets: Completeness & appropriateness of fixed assets register & fixed assets movement register including identification numbers, inter HO-Nodes transfer reconciliation with financial records and performance of physical verification and reporting the variances(if any).	Quarterly
7.	Timely deduction and deposit of Income Tax, GST etc.	Quarterly
8.	Complete checking and filing of returns/ revised returns and forms.	Quarterly
9.	Correctness of salary and/or pay arrears and statutory compliances	Quarterly
10.	Systems of taking insurance coverage for equipment, inventory, building and other assets in respect to coverage & risk with status of pending claims.	Quarterly
11.	Checking payments vis-à-vis purchase orders	Quarterly
12.	Comments on Income Tax & GST Assessment covering status and amount:  i) Demand raised by department; ii) Analysis of demand with reasons; iii) Follow-up action taken by concerned department till the matter is over; iv) Refund due	Yearly
13.	Review of the applicability of FEMA, RBI guidelines and other laws applicable to the Society from time to time.	Quarterly
14.	Timely processing of refund/release of security deposit & retention money.	Quarterly

<b>II. PROJECT AUDITING</b>		<b>Reporting Period</b>
1.	Adherence of tender conditions/PO/MoU, etc. in line with the administrative approval and sanctions.	On start and thereafter quarterly
2.	Checking of calculation of payment of interest on unspent balance under the project.	Yearly
3.	Review of progress of the project in view of timelines and expenditure incurred.	Quarterly
4.	Proper record management of project Assets	Quarterly
5.	Handing over/ disposal of assets at the end of the project in line with the terms and conditions of the sanction order.	On completion
6.	Checking validity of BGs as per tender terms & conditions and ensuring its proper record keeping and safe custody.	Yearly
7.	Reconciliation of Earnest Money Deposit (EMD) and Security Deposits (SD) and Retention Money against projects and their settlement.	Quarterly
8.	Timely processing of refund/release of security deposit & retention money.	Quarterly
9.	Review of validity of running contracts.	Quarterly

<b>III. PERSONNEL &amp; ADMINISTRATION</b>		<b>Reporting Period</b>
1.	Completeness and accuracy of attendance and leave record.	Quarterly
2.	Review of payment made to contract/outsource employees and trainees.	Quarterly
3.	Review of personal files of employees for their adequacy and completeness.	Half Yearly
4.	Checking of proper records maintenance relating to joining, training, increments, transfers, leaving of jobs and full & final settlement etc.	Quarterly
5.	Compliance of the provisions of various Labour Laws applicable from time to time.	Quarterly
6.	Review of proper accounting and reconciliation of Sodexo facility issued to employees	Quarterly

<b>IV. ADMINISTRATION &amp; SECURITY</b>	<b>Reporting Period</b>

1.	Review of various AMCs taken by the Society and frequency of preventive maintenance under these AMCs.	Quarterly
2.	Adequacy of records maintained by the security for movement of equipment.	Quarterly
3.	Review of records maintained for hiring of vehicles, proper maintenance of log book, etc.	Quarterly
4.	Review of agreements & performance of outsourcing agency and their compliance with the applicable ESIC, PF, labour laws.	Quarterly
5.	Review of various records & registers maintained for security & internal control e.g. EMD register, BG Register etc.	Quarterly
6.	Review of validity of running contracts.	Quarterly

<b>V. STORES</b>		<b>Reporting Period</b>
1.	Review of records maintained for recording receipt and issue of material, their completeness, accuracy and correctness.	Quarterly
2.	Review of system of purchase of consumables (technical and non-technical stores) receipt, issues, frequency and adequacy, its reconciliation with financial records.	Quarterly
<b>VI. MIS/ SERVICES</b>		<b>Reporting Period</b>
1.	System of invoicing, adherence of tariff revision for various services offered.	Yearly

<b>VII. EDP</b>		<b>Reporting Period</b>
1.	Review system of taking backup of various data on the network/computer.	Quarterly

**ANNEXURE – III**

**COMPLIANCES TO CONDITIONS CONTAINED IN CLAUSE (1) OF TENDER DOCUMENT**

**Tender Submitted in response to Tender Enquiry No. EI-D/F&A/3-16/2018 (1)**

<b>S.No.</b>	<b>Particulars</b>	<b>Description</b>
1	Name of the Firm Complete Postal Address with Tele No./Fax/email	
2	i. CAG empanelled (Enclosed Relevant Documents)  ii. ICAI Registration (Enclosed Relevant Documents)	Certified copy of empanelment letter issued by C&AG is to be submitted for the FY 2025-26. Relevant document viz. empanelment letter/provisional empanelment letter as the case may be must be attached.  Copy of Firm registration certificate (FRC) issued by ICAI.
3	Details of the FCA Partners  Name Membership No. Date of Becoming FCA PAN	Detailed Separate Sheet may also be attached giving all these particulars.
4	Statutory/ Concurrent/ Internal audit in govt./PSU/Autonomous Bodies in any two years out of last 4 years as mentioned in sub clause (iii) of clause 1.1 of section 1– Enclose relevant documents	As per Form-2
5	Brief Details of the Firm and No. of employees, offices etc	

*\*Proper Paging & Indexation should be done*

**FORMS AND UNDERTAKING TO BE FILLED BY  
THE BIDDERS**

## Form 1: Bidder Information

(To be submitted as part of bid along with supporting Documents)

(On Bidder's Letter-head)

(Along with supporting documents, if any)

Bidder's Name \_\_\_\_\_

[Address and Contact Details]

Bidder's Reference No. \_\_\_\_\_ Date.....

Tender Document No./Tender No./xxxx

*Note: Bidder shall fill this Form by following the instructions indicated below. No alterations to its format is permitted, and no substitutions is accepted. Bidder shall enclose certified copies of the documentary proof, evidence, etc. to substantiate the corresponding statement wherever necessary and applicable. Bids shall be liable to be rejected as nonresponsive if Bidder submits any wrong or misleading information and ERNET India may invoke Bid Security Declaration.*

*(Please tick appropriate boxes or strike out sentences/ phrases not applicable to you)*

### a) Bidder particulars

- a) Name of the Entity:.....
- b) Registration No. as a legal entity: .....
- c) GeM Supplier ID .....
- d) Place of Registration .....
- e) Complete Postal Address: .....
- f) Pin code: .....
- g) Telephone nos. : .....
- h) Mobile Nos.: .....
- i) Contact persons/ Designation: .....
- j) Email IDs: .....

*Submit documents to demonstrate Qualification eligibility as per Eligibility Criteria section. Certificate of incorporation/Registration attested by Company Secretary/ Authorized Signatory shall be provided.*

### b) Taxation Registrations

- a) PAN number: .....
- b) GSTIN number: .....
- c) We solemnly declare that our GST rating on the GST portal/ Govt. official website is not negative/ blacklisted.

*Documents to be submitted: Self-attested Copies of PAN card and GST Registration.*

**c) Authorization of Person(s) signing the bid on behalf of the Bidder**

a) Full Name: \_\_\_\_\_

b) Designation: \_\_\_\_\_

c) Signing as:

(Signature with date)

.....

(Name and designation)

Duly authorized to sign bid for and on behalf of.....

[Name & address of Bidder and seal of company]

Dated.....

Place.....

## Form 2: Experience Statement

### Statement of completion of Project Last five Years (on Letter Head)

Bidder's Name \_\_\_\_\_

[Address and Contact Details]

Bidder's Reference No. \_\_\_\_\_ Date.....

To

Registrar & CPO

ERNET India, 5th Floor,

Block-I, A Wing, DMRC IT Park,

Shastri Park, Delhi-110053

Ref: Tender Document No. Tender No./xxxx;

Subject: **Section- Qualification Criteria - Compliance**

*Note to Bidders: Fill up this Form for your past performance, experience, etc. highlighting the qualification to supply relevant services as specified in Eligibility & Qualification Criteria section of Tender Document. Statements and Documents to the Experience Statement shall be mentioned and attached here with. Add additional details, not covered elsewhere in your bid in this regard.*

Order issued by Central/ State/ UT Govt. Department's/ Central Govt. Autonomous bodies/ Central Govt. PSUs; (Complete address along with contact no.)	Work Order No. & Date	Nature of Assignment Internal audit /Statutory Audit /Concurrent Audit	Start Date of assignment	Completion Date of assignment	Assignment Value

**Enclosure: Relevant Document Attached.**

Yours faithfully,

(Signature with date)

.....

(Name and designation)

Duly authorized to sign bid for and on behalf of.....

[name& address of Bidder and seal of company]

### Form 3: Documents relating to Bid Security.

*Note: To be submitted as part of bid, along with supporting documents, if any.  
Bidders exempted from submission of bid security are also required to submit this.*

#### **Bid Securing Declaration** (on Company Letter-head)

Bidder's Name \_\_\_\_\_

[Address and Contact Details]

Bidder's Reference No. \_\_\_\_\_ Date.....

To  
Registrar & CPO  
ERNET India, 5th Floor,  
Block-I, A Wing, DMRC IT Park,  
Shastri Park, Delhi-110053

Ref: Tender Document No. Tender No./xxxx;

Sir/ Madam

We, the undersigned, solemnly declare that:

We understand that according to the conditions of this Tender Document, the bid must be supported by a Bid Securing Declaration in lieu of Bid Security.

We unconditionally accept the conditions of this Bid Securing Declaration. We understand that we shall stand automatically suspended from being eligible for bidding in any tender in Procuring Organization for 2 years from the date of opening of this bid if we breach our obligation(s) under the tender conditions if we:

- c. withdraw/ amend/ impair/ derogate, in any respect, from our bid, within the bid validity; or
- d. being notified within the bid validity of the acceptance of our bid by the ERNET India, but refused to or failed to produce the original documents for scrutiny or the required Bid Security within the stipulated time under the conditions of the Tender Document.

We know that this bid-Securing Declaration shall expire if the contract is not awarded to us, upon:

- 1) receipt by us of your notification  
of cancellation of the entire tender process or rejection of all bids or  
of the name of the successful bidder or
- 2) forty-five days after the expiration of the bid validity or any extension to it.

(Signature with date)

.....

(Name and designation)

Duly authorized to sign bid for and on behalf of.....

[Name & address of Bidder and seal of company]

Dated.....

Place.....