

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	28-10-2025 19:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	28-10-2025 19:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Defence
विभाग का नाम/Department Name	Department Of Defence Production
संगठन का नाम/Organisation Name	Gliders India Limited
कार्यालय का नाम/Office Name	*****
वस्तु श्रेणी /Item Category	Financial Audit Services - As per Bid Document; Audit Firm
अनुबंध अवधि /Contract Period	2 Year(s)
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	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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों 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 लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	6

बिड विवरण/Bid Details	
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	649000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / <b>Financial Document Indicating Price Breakup Required</b>	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	32450

#### ईपीबीजी विवरण /ePBG Detail

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

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई केटेगरी 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।/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.

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

#### लाभार्थी /Beneficiary :

CHAIRMAN AND MANAGING DIRECTOR  
G T ROAD, KANPUR 208013  
(Chairman And Managing Director, Gliders India Limited)

#### UIN Number NCTGC2415P

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

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
-------------------------------	-----

**एमएसई खरीद वरीयता/MSE Purchase Preference**

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

1. 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.
2. 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.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

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

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1760531188.pdf](#)

**Financial Audit Services - As Per Bid Document; Audit Firm ( 1 )****तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	As per Bid Document
Type of Financial Audit Partner	Audit Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per Bid Document

विवरण/ Specification	मूल्य/ Values
Type of Industries/Functions	As per Bid Document
Frequency of Progress Report	As per Bid Document
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per Bid Document
State	NA
District	NA
<b>एडऑन /Addons)</b>	
Post Financial Audit Support	NA

#### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	*****	*****KANPUR CITY	1	N/A

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

##### 1. 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.

##### 2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

**(i)** The subject bid has been floated for 'Hiring of Internal Auditor for GIL Group of factories'.

**(ii)** The firm must submit the supporting documents regarding fulfillment of Eligibility Criteria along with the bid otherwise their offer may be ignored.

**(iii)** The firm must attach duly signed/stamped copy of Scope of Work as a token of acceptance of Terms & Conditions along with their bid, otherwise their offer may be ignored.

**(iv)** 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.

**(v)** Frequency of Audit: As per scope of work attached and ensure to visit of OPF and GIL Headquarter in each phase.

**(vi)** The Internal audit will however be considered completed only after acceptance of Internal Audit Report vis a vis Scope of Work by the Competent authority. In case of emergent requirement, the firm must also consent to depute their team at OPF irrespective of schedule, if decided by the Management, during the currency of the contract.

**(vii)** The firm has to quote their professional charges and any type of out of pocket expenses related with Fooding/Lodging/Traveling expenses/Local conveyance/Overstaying/Stationery etc. shall not be borne by the company.

**(viii)** The subject bid will be governed by attached 'Scope of Work and Eligibility Criteria', GeM SLA, GeM T&C & ATC.

**(ix) The participation in the subject bid is restricted to bidder/firm having registered office in State: Uttar Pradesh.**

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

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

### 4. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

### 5. **Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

CHAIRMAN AND MANAGING DIRECTOR GLIDERS INDIA LIMITED, KANPUR  
payable at  
KANPUR NAGAR

Bidder has to upload scanned copy / proof of the DD 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**

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

GLIDERS INDIA LIMITED, KANPUR

. 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

## **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---



**SCOPE OF WORK FOR HIRING OF FIRMS FOR INTERNAL AUDIT OF GIL  
FOR FY 2025-26 & 2026-27**

GLIDERS INDIA LIMITED intends to engage partnership/limited liability partnership firms of Chartered/Cost Accounts for conducting Internal Audit for the financial year 2025-2026 & FY 2026-27 for a period of two (2) year. The detailed scope of work for engaged firm is as follows:

**OBJECTIVES OF INTERNAL AUDIT**

1. To review and evaluate internal control systems and procedures to determine reliability and integrity of information and documents.
2. To ensure that the GIL maintains proper accounting records as required by law and follows prescribed accounting standards and practices and policies consistently.
3. To assess adequacy of systems and procedures for procurement, obtaining sanction for disbursement and utilization of resources.
4. To ensure compliance of statutory laws, rules and regulations.
5. To review corporate Governance practices.
6. Evaluation of performance management system with reference to yearly plan and budget.
7. To assess the adequacy of the internal financial control systems and procedures for safeguarding the interest of the GIL, detecting fraud or irregularities and safeguarding the assets of the GIL.
8. To review Internal Financial control on financial reporting.
9. Fixed Asset Verification
10. Inventory Verification.
11. Verification of Debtors.
12. Any specific assignment which management find essential.

**LIST OF REQUIREMENTS (SCOPE AND EXTENT OF COVERAGE OF AUDIT)**

<b>Sl.no.</b>	<b>Scope</b>	<b>Periodicity/Extent of coverage</b>
1.	<b>Sales &amp; Revenue:</b> Verification of all heads of revenue along with all the supporting document including LD paid and its reasons to be reported.	Quarterly – 100%
2.	<b>Procurement (pre award and execution):</b> Contracts of value up to Rs.10 lakhs Contracts of value between Rs.10 lakhs to Rs. 50 lakhs Contracts of value above Rs. 50 lakhs  Comments on procurement as per GIL, GeM etc. policies & it's compliance It will also include checking of performance bond/guarantee for validity and safe custody, insurance and risk management procedure with proper suggestions.	Quarterly – 25% Half yearly – 50% Annually – 100%

3.	<b>Contracts on nomination basis:</b> Verification of contract/PO awarded on nomination basis and single	Quarterly – 100%
4.	<b>Contractors' bills:</b> Checking of running account bills with respect to quantity and quality of work, certification of work, adjustment of advances, application of LD/Penalty clause etc. as per the terms of contract.	Quarterly – 50%
5.	<b>Payroll: Verify whether:</b> 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. All authorized employee benefit plans and related costs are appropriately controlled and administered. Rectification and adjustment of provisions etc.	Quarterly – 100%
6.	<b>Human Resource &amp; Establishment:</b> Leave records Payment of all types of advances to the employees Recovery of advances within time period. Review of sub ledgers and recovery of advances LTC records, TA Bills, Pay fixation, Training & development.	Half yearly – 50%
7.	<b>Bank reconciliations:</b> Verification of BRS of all the bank accounts including outstanding entries in the previous BRS.	Quarterly – 100%
8.	<b>Receivables:</b> Periodical age wise/unit wise analysis of all receivables with respect to pricing, tenure of credit and collection with suggestions for realization of old debtors.	Quarterly -50%
9.	<b>Accounts:</b> Vouching of all vouchers (cash, bank, JVs)	Quarterly -50%
10.	<b>Inventories:</b> Periodical Physical verification of inventories.	– Yearly -100%
11.	<b>Fixed Assets:</b> Conduct of the Physical verification of fixed assets in accordance with the applicable accounting policies. Reporting the variances as per physical verification and as per Books of Account. 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.	Yearly – 100%

12.	<p>Payables:</p> <p>A) Periodical age-wise/ party wise analysis of all payables in respect to creditors- Domestics, Imports Capital Projects-EMD, Security Deposit etc.</p> <p>B) Verify payments with respect to MSE vendors in compliance of MSME Act.</p>	Quarterly - 100%.
13.	<p>Township</p> <p>(a) To check whether the allotment, occupation and vacation of quarters is in accordance with the laid down practices.</p> <p>(b) Receipt of revenue.</p> <p>(c) Stores management.</p> <p>(d) Repair and maintenance of building and roads.</p>	Half yearly - 50%
14.	<p>Statutory Compliance: 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.</p>	Quarterly - 100%
15.	<p>Adjustment of advance given in respect to work orders and their adjustment with work done and adjustment of advances.</p>	Quarterly-100%
16.	<p>Report on the inter unit reconciliation done on monthly basis.</p>	Quarterly-100%
17.	<p>Other areas which GIL Management may consider necessary in the course of working of the units.</p>	

**Note:** 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.

## **SPECIAL CONDITIONS OF CONTRACT (GCC)**

- i. The GIL reserves its right to accept or reject any application/s without assigning any reasons. The decision of the GIL for selection of the Firms will be final and binding upon the parties participating in the tender.
- ii. The Internal Auditor will ensure that the information obtained in respect of the operations of the Unit is maintained in strict confidence and secrecy. A certificate towards maintaining confidentiality is to be provided by the Internal Auditor at the time of acceptance of Audit assignment.
- iii. The appointment of the Audit Firm will be for FY 2025-26 & FY 2026-27 subject to satisfactory performance.
- iv. If progress/performance of the audit firm is not found satisfactory by GIL or there are inordinate delays in submission of reports, the management reserves the right to terminate the appointment of the Firm at any part of time without any notice period.
- v. The Audit firm will be debarred from getting, in future, Internal Audit assignments in GIL in the following cases: -
  - a. If the Firm obtains the appointment on the basis of false information/false statement at the time of submission of application/documents for the tender.
  - b. The Audit Firm is found to have sub-contracted the work.
  - c. If the Firm does not take up audit in terms of the appointment letter.
  - d. If the Firm does not submit Audit Report, complete in all respect, in terms of the appointment and within the specified date.

## **AUDIT FEE & REPORTING REQUIREMENTS**

- i. Audit Firms are required to quote the audit fees for Internal Audit as per defined price bid format attached in GeM Bid Document.
- ii. No other expenses like TA/ DA / Boarding/Lodging will be reimbursed by the GIL.
- iii. The Firm shall be eligible for payment up to 50% of annual audit fee on half yearly basis for respective financial year. 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.
- iv. The bill of fees should be duly accompanied by details of man power deployed for the audit assignment.

### **Reporting requirement: -**

on completion of the Audit of the Unit, 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 Head of Finance along with the GM of unit 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 hereunder:

**Internal Audit Reports should be divided into five separate 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 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 GIL based on the audit observations. Further to report any deviations/observations from policies, systems and procedures of GIL.

**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 GIL may address control weaknesses.

**Part-IV Report on Contracts/POs placed on single tender & nomination basis:** It has been decided that internal auditors will report separately on Contracts/Purchase Orders (POs) placed on single Tender/Nomination basis. The coverage of such contracts and the format for such contracts and the format for such reporting is included in the statement below which may kindly be adhered to.

**Part-V Detailed Report:** In this part, the Auditor shall furnish the detailed results of the Audit and Auditors confirmation whether GIL system/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 Auditors 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:**

1. 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 viz. BRV/BPV/CRV/CPV etc. Similar statistics are required with reference to audit of contracts with the total no. of contracts awarded and the percentage of audit done.
2. A report indicating the number of Tender/Contracts awarded on single tender & nomination basis in two categories viz.
  - (I) Value more than Rs. 5 Lac and
  - (II) Value up to Rs. 5 Lac
3. A summary report indicating the important observations for each phase and for each area.
4. 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.

**TIMELINES FOR CONDUCTING INTERNAL AUDIT**

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

<b>S.No.</b>	<b>Particulars</b>	<b>Due Date</b>
<b>FOR FY 2025-26</b>		
A	Internal audit for period APR'25 to DEC'25	
	Submission of final Audit report	30.01.2026
B	Internal audit for period JAN'26 TO MARCH'26	
	Submission of final Audit report	15.04.2026
<b>FOR FY 2026-27</b>		
A	Internal audit for period APR'26 to JUN'26	
	Submission of final Audit report	30.07.2026
B	Internal audit for period JULY'26 to SEP'26	
	Submission of final Audit report	31.10.2026
A	Internal audit for period OCT'26 to DEC'26	
	Submission of final Audit report	30.01.2027
A	Internal audit for period JAN'27 to MARCH'27	
	Submission of final Audit report	15.04.2027

**Note:**

Any delay beyond 15 days in furnishing of internal audit report consequently due to non-deployment of manpower or any other reason attributable to the audit firm within stipulated dates mentioned as above may render audit firm to disqualify for future assignment and their nomination may not be considered for subsequent years.

**QUALIFICATION / ELIGIBILITY CRITERIA**

The qualification criteria are as under: -

1. The bidder firm should be empaneled/registered with ICAI or ICAI.
2. Bidder firm should not have suffered any financial loss for more than one year during the last three years.
3. Audit firms should have registered office at in the State – Uttar Pradesh.

**Section VII: 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.	For having registration age 03 Years 3 Point. Further 02 points for next each years.  Cut-off date shall be 31.08.2025	15 (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/Qualified Assistants (CA/CMA) in the Firms/Limited Liability Partnership Firm who have been associated with the Firm for a minimum period of 2 years as on date of application	Eight (8) points for each Partner/Qualified Assistants who is CA/CMA .  b) Ten (10) points for each Partner/Qualified Assistants 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/assistants and their membership nos. etc. as Indicated in the Certificate.
3.	Experience of the Firm in Organization working in DPSU as Statutory /Internal Auditor (Experience in 2025-26 not to be considered).	3 (Three) per year of Audit (fraction of the year to be ignored).	15 (Fifteen)	Copies of appointment letters /orders for internal audit of any entity.

5.	Experience of the firm with manufacturing sector as internal /statutory audit (Audits of 2025-26 not to be considered)	3 (Three) per year of Audit (fraction of the year to be ignored).	15 (Fifteen)	Copies of appointment letters /orders for statutory audit/ internal audit of manufacturing entity.
6.	Experience of the firm in statutory/internal audit of Central/State PSU (Audits of 2025-26 not to be considered)	Mini-ratna and above 5 (Five) per audit and other PSUs 2 per audit	20 (Twenty)	Copies of appointment letters/orders for internal audit in any Central /State Govt. PSU. (Excluding banks and insurance PSUs.)
7.	Turnover of the internal audit clients during F.Y. 2022-2023, 2023-2024, 2024-25  The client's turnover will be considered for particular category on instant basis and not below or above. For particular FY, only one category with client's highest turnover will be considered.	Up to Rs. 200 Cr. per client per year (3 points)  More than Rs. 200 Cr.& up to Rs. 500 Cr. per client per year (4 points)  More than 500 Cr. per client per year (5 points)	15 (twenty)	Copies of relevant pages of audited financial (showcasing turnover) for all the clients for F.Y. 2022- 2023, 2023-2024 and 2024-2025 to be enclosed.

Notes: -

1. 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 GIL 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.

2. Only those firms **who secure at least 60% and above marks** as per selection criteria mentioned above at section shall be considered for opening of financial bid. The present Statutory Auditors (as appointed by the C&AG) or any firm associated with GIL for FY 2025-26 in full or partially as consultant CA or CMA services or cost audit service of the GIL or its units will not be eligible for bidding.

**'Hiring of Services of Internal Auditor for FY 25-26, FY 26-27 '**

**Price Breakup Format For The Bidders To Upload For  
Providing Break-Up Of Overall Project Cost**

**(A) Name of Firm:**

**(B) Details of Price Break-Up:-** Format is as below.

S. no.	Financial Year	Professional Fee (in Rs.) [a]	GST (in Rs.) [b]	Total Cost (in Rs.) [c = a + b]
1.	2025-26			
2.	2026-27			
			Total	

**Note:-** Firm must submit the price break-up as per above format along with their bid.

\*\*\*\*\*