

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	17-01-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	17-01-2026 18:30:00
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 Ports, Shipping And Waterways
विभाग का नाम/Department Name	Na
संगठन का नाम/Organisation Name	Jawaharlal Nehru Port Trust
कार्यालय का नाम/Office Name	Port Wing
वस्तु श्रेणी /Item Category	Financial Audit Services - As per buyers scope; Audit Firm, CA Firm
अनुबंध अवधि /Contract Period	2 Year(s) 1 Day(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	7 Year (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Additional Doc 1 (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 मेन् 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

बिड विवरण/Bid Details	
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
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
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	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	157200

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	20

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

Dy. Manager
Port Wing, NA, Jawaharlal Nehru Port Authority, Ministry of Ports, Shipping and Waterways
(Mohan Nama Patil)

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

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. 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. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:

- If number of technically qualified bidders are only 2 or 3.
- If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
- In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
- If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
- If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:1767337996.pdf

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
12-01-2026 14:00:00	<p>A pre-bid meeting will be held in order to clarify and discuss issues with respect to the Tender vis-à-vis terms and conditions or any other related issues. The meeting shall be held on 12/01/2026, at 1400 Hrs. in the office of General Manager (Fin), Finance Department, Administration Building, Jawaharlal Nehru Port Authority, Sheva, Navi Mumbai -400 707 and would start at 1400 Hrs. Tenderers are advised to formulate their views and forward the same to the Dy. General Manager, JNPA on or before 14/01/2026, 1700 Hrs. and indicating their intention to attend the pre-bid meeting. During the pre-bid meeting, the queries received in advance would be clarified first, followed by those received during the meeting. The changes if any proposed by the tenderer would be discussed and the JNPA's views would be provided to all tenderers present. The queries received from all the prospective Tenderers would be consolidated and JNPA's response to the same would be communicated to all the tenderers in writing well in advance to the last date of submission of Tenders. The pre-bid clarifications also would be published on the JNPA's website: http://www.jnport.gov.in or GeM portal, www.gem.gov.in. The clarifications so issued in the pre-bid meeting would form part of the Tender and remain binding on all the tenderers.</p> <p>The tenderer is requested to submit any question online on JNPA Website www.jnport.gov.in or GeM portal, www.gem.gov.in.</p>

Financial Audit Services - As Per Buyers Scope; Audit Firm, CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	As per buyers scope
Type of Financial Audit Partner	Audit Firm , CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per buyer scope
Type of Industries/Functions	As per buyer scope
Frequency of Progress Report	As per buyer scope
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	As per buyer scope
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Mohan Nama Patil	400707,Jawaharlal Nehru Port Authority, Administration Building, Sheva, Navi Mumbai	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. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Buyer Added text based ATC clauses

All BIDDERS are expected to go through the Scope document and Buyer specific ATC document so that relevant details can be provided by them.

Please refer to scope document and ATC document for additional security deposit that will be required over and above ePBG provided by them.

All the BIDDERS are requested to submit the filled up the JNPA format document. Refer to templates provided in Buyer specific T&C attachments.

All the BIDDERS are expected to MQC criteria identified in the attached AATC document and provide relevant supporting.

Evaluation of bidders will be done on the basis of the document uploaded in the Buyer Uploaded Bid Specific ATC

3. 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 shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (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. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

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 कार्यवाई 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---



JAWAHARLAL NEHRU PORT AUTHORITY (JNPA)

Sheva, Navi Mumbai, Maharashtra - 400707

**TENDER DOCUMENT
FOR
APPOINTMENT OF FINANCIAL INTERNAL AUDIT
SERVICES - AUDIT REPORT, FINANCIAL REPORTING
FRAMEWORK; CA FIRM**

2025 – 2027

(TENDER NO: Dtd.)

INDEX

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SECTION II –INSTRUCTIONS TO THE BIDDERS

1. GENERAL:

- i) NIT invited through 'TWO COVER **SYSTEM**' by JAWAHARLAL NEHRU PORT AUTHORITY (JNPA) from eligible bidders for "APPOINTMENT OF FINANCIAL INTERNAL AUDIT SERVICES - AUDIT REPORT, FINANCIAL REPORTING FRAMEWORK; CA FIRM".
- ii) The bid document containing the entire details is available at the GeM Portal.
- iii) The Bidders must fulfill the Minimum Qualification criteria for pre-qualification and other requirements stipulated in Section III –Qualification criteria for the bidders of the bid document. The tender shall remain valid for a period of 90 days from the date of opening of Part I (Cover I).
- iv) The Contract Agreement will be in force for a period of Two years from the date specified in the Work Order and extendable for a period upto One year with the same rate (inflation considered 5%), Terms and conditions on mutually agreed basis, which will be based on the satisfactory performance of service during the course of Contract.
- v) The Bidder undertakes, if his tender is accepted, has to enter into and execute when called upon to do so, a Contract Agreement as provided in Form IV with such modifications as agreed upon. Until the formal Contract Agreement is prepared and executed, this tender document together with the written acceptance shall form a binding agreement between the Port and the firm.

2. QUERIES :

Any queries received after the due date/time shall not be considered and no reply to such queries will be given.

3. TENDER SUBMISSION THROUGH:

The tenders should be submitted online through GeM Portal.

- 4. EMD of Rs. 157,200 /- (incl GST) in the form of DD / NEFT/ RTGS/ Insurance surety Bond/ Bank Guarantee and is exempted only on submission of MSE certificate by a Small and Minor scale Industry. Without valid EMD the bid stands disqualified.

5. CORRECTION/VARIATION:

- i) All corrections and alterations in the entries of the bid documents shall be attested with full signature of the Bidder with date. No erasures or over-writings shall be made.

- ii) The Bidders should not submit any revised or amended offers after the opening of the tender. If any such document is found in the bid, the same will be rejected.
- iii) The bidder's proposals deemed to include all prices for the Scope of Work specified in Section-VIII of the bid document and no arithmetical correction or price adjustments are allowed.
- iv) Tender should be complete in all respects for taking a decision immediately on opening of the Tender.

6. TRANSFER OF BID DOCUMENTS:

Transfer of bid documents submitted by one intending Bidder to another is not permissible.

7. ADDENDA / CORRIGENDA:

Addenda/Corrigenda, if any to the bid documents will be issued by the Port only in the Port's website/CPP Portal, prior to the date of opening of the tenders.

8. INCOMPLETE DETAILS AND CANVASSING:

The JN Port does not bind itself to accept the lowest tender and may reject any or all tenders received without assigning any reason, whatsoever. Tenders in which any of the particulars and prescribed information is inadequate or incomplete in any respect and / or the prescribed conditions are not fulfilled such tenders are liable to be rejected. Canvassing in any form by the Bidders will result in their tender being rejected.

9. HISTORY OF LITIGATION

A consistent history of litigation or arbitration awards with the Port by the applicant may result in disqualification.

10. OUT STANDING DUES TO PORT

The parties who have outstanding dues to be paid to the Port as on the date of publication of the NIT shall clear the same before submission of the bid, else they will not be allowed to take part in this tender and the bid document submitted in any way will not bind the Port to accept their participation in the subject tender.

11. BID SECURITY:

The bidder has to upload self-attested scanned copy of 'Bid Security Declaration', as per Form I, accepting that, if the bidder withdraws or modifies their bids during period of validity etc., the bidder will be suspended for the time specified in this tender document. Bids without 'Bid Security Declaration' will be summarily rejected.

12.BID OPENING:

The Part I-Technical Bid containing the Qualification Criteria documents and Part- II- Price Bid will be opened as per GeM T&C.

13.PAYMENTS:

All payments will be made only in Indian Rupees and no foreign exchange is available for this work.

14.EXPENSES INCURED BY THE BIDDER

The Port shall not be responsible for any direct or indirect expenses incurred by the Bidders in preparing, submitting and/or personally attending at the time of opening the Commercial bid / price bid or at any other time.

15.UPLOADING OF BID DOCUMENTS

The bidder shall on his own responsibility have to download and upload the bid document in the provided GeM Portal. The Bidder has to make his own arrangements to overcome the Internet, electricity or other connectivity failures to complete the Tender filing online at his own risk and cost and Port will not be responsible for such failures or shall not be liable to extend or accept such delayed or incomplete tender, for reasons whatsoever.

The terms of the Tender schedule, conditions of firm any other documents attached to the bid document shall not be defaced or detached from it and the same has to be uploaded in whole as per the instruction provided in the bid document or in the e-portal.

16.COMMUNICATION FOR INFORMATION:

Any further information is subject to communication via GeM Portal and no communication in any other digital form is accepted for tender related queries and inquiries.

SECTION III-QUALIFICATION CRITERIA FOR THE BIDDERS

PART I (COVER I) – Qualification Criteria (Techno Commercial Evaluation)

Qualifying criteria to be met by bidders to qualify for award of the contract is specified as follows:

A. Requirement & Eligibility:

The work is proposed to be given to a reputed firm having the following criteria:

- a) Experience in similar works* with Organizations having turnover of more than Rs.980crores during the last 7 years (as on 31.10.2025).
(In case of experience in organization the bidder shall submit, Work order and Completion certificate/s issued in the name of the entity.
- b) The entity (Firm/LLP/Proprietor) should have seven years of experience (as on 31.10.2025) on the entire period shall be considered.
- c) The entity should have an average annual turn of not less than Rs.20 Lakh per annum during last 3 financial years. Three years Audited Financial statements shall be submitted by the bidder.
- d) In case of Firm/LLP, at least 3 partners with professional qualification in the field of work.
(The professional qualifications of the partners with valid COP of firm/partners duly attested shall be submitted by the bidder).
- e) The firm should have at least one Partner Qualified CISA/DISA/DISSA Certification. (A copy of CISA/DISA/DISSA certificate and in case of Firm, copy of partnership agreement shall be submitted by the bidder).
- f) The bidders must submit a Resolution copy of the Firm authorizing a Partner to represent the bidder including signing of Tender document and discharge of all Tender related matters, else, all the Partners of the Firm has to sign the Form IV duly authorising a Partner/Person to represent. The bids submitted without **Form IV** (POA) will be summarily rejected.
- g) Branch at Maharashtra: CA/CMA firm should be based in Maharashtra. Copy of branch/office registered certificate at Maharashtra shall be submitted.

***Similar Work:** The Firm should have done Internal Audit to Government Organization/Public Sector Undertaking/Public Sector Enterprise/Autonomous Bodies during the past seven years with a Gross receipts/Turnover of more than Rs.980 crores.

SECTION IV – EVALUATION OF THE BID DOCUMENT

1. Determination of Responsiveness:

- i) Copies of attested Original registration certificate/ICAI Firm registration details, Documents incorporating the legal entity and defining its legal status, PAN & GST registration Certificate, Entity Profile and Details of Partners in case of Firm/LLP, Place of registration and principal place of business, etc.
- ii) Bid security declaration as per Form- II.
- iii) Declaration of Authorised Representative of the bid in Non-judicial stamp paper with denomination not to be lesser than Rs.500/-duly signed by all the Partners. The bidders must submit a Resolution copy of the Firm/LLP authorising a Partner to represent the bidder including signing of Tender document and discharge of all Tender related matters, else, all the Partners of the Firm/LLP has to sign the Form IV duly authorising a Partner/Person to represent.
- iv) (a) The bidder must not have been terminated or declared ineligible/blacklisted by any Major Ports/ Central / State Government / Autonomous bodies / PSEs/PSUs / Nationalized Banks / Public Limited or Private Limited Companies in the past 3 years prior to the date of publication of NIT.
(b) Information regarding any litigation and arbitration against the Port during the past five years prior to the date of publication of NIT, in which the Bidder is involved, the party's concerned and disputed amount should be furnished.
(c) A declaration to the effect of iv(a) & (b) should be furnished as per format prescribed as **Form- V**.

2. Techno Commercial Evaluation:

- i) The documents submitted by the bidder as specified in Form IV will be evaluated based on the Work Order/Work completion certificate of similar Work and value of the work fulfilling the Eligibility criteria.
- ii) The Port may verify the original documents of the Copies submitted by the Bidder during evaluation or at any time, if required. In case the documents submitted by the bidders found to be forged/ false, the port will take appropriate penal action including cancellation of the work order issued and blacklisting of the entity for a period of 3 years, forfeiture Bank Guarantee either jointly or severally.
- iii) The shortlisted bidders after the evaluation will be informed through GeM Portal after short listing and the same will also be published in the Gem Portal. Any bidders who had participated in the tender having any objections or observations shall inform the same to the designated e-mail id, within the specified days from the date on which published in the website. Objections if any, received after this date will not be entertained.
- iv) Objections so received will be duly examined as per the terms and conditions of the tender and the decision will be posted on the website. The decision of the competent authority, in this regard, will be final and binding and no further objections will be entertained once the decision is finalized.

3. Price Bid Evaluation:

- i) The price bid will be evaluated based on the rate quoted by the bidders at Section VIII- Price bid and the bidder quoting the lowest will be declared as the successful bidder as per GeM Conditions.
- ii) If the lowest percentage quoted happens to be the same for more than one bidder, the concerned bidders alone will be asked to again submit revised price quotes in sealed covers within the time to be prescribed by Port.
- iii) No conditionality is to be attached in the Price bid other than furnishing the Price quote.

4. Award of Work:

- i) The work will be awarded to the successful bidder(s) for providing Internal Audit as specified in the Scope of Work of Section VI.
- ii) The decision of this Port shall be final in this regard.
- iii) The Port reserves the right to accept or reject any or all the tenders without assigning any reason and not bound itself to accept the lowest tender.

SECTION V – INSTRUCTION TO SUCCESSFUL BIDDER

1. Letter of Intent

The letter of intent will be issued to the successful bidder through e-mail/post after evaluation and obtaining approval of the competent authority for fulfilment of the formalities. The successful bidder has to fulfil the same within 15 days from the date of issue of letter of intent or within the extended date as the case may be.

2. Performance Security:

i) The successful tenderer shall submit the performance security for an amount of 5% of the contract award price plus applicable GST shall be submitted as Bank Guarantee **within twenty-one days** of the receipt of the notification of the award of contract from the Employer, with a claim period throughout the contract period an additional 6 months in the form as per specimen in the Form III of the Bid document or as demand Draft in favour of JNPA. The obtaining of such guarantee and the cost of guarantee to be so entered into shall be at the expense in all respects of the contractor.

ii) The successful bidder may also deposit the Performance Security amount through E-payment to Port Bank Account in lieu of Bank Guarantee. However, the Port may relax the above time limit of 15 days and may extend for further period of 6(six) days in extraordinary circumstances based on the reasons furnished by the bidder. If the Performance Security is not deposited within the stipulated period as prescribed, the Work Order stands cancelled automatically and the Earnest Money Deposit has to be forfeited by JNPA.

iii) In case the Port is obliged to make any recoveries on any account from the Performance Security Deposit of the firm either in part or full, shall be encashed by the Port and the firm shall be obliged to make good the Performance Security Deposit amount within a period of 10 (ten) days after the receipt of information in this regard, failing which the firm shall have to pay an interest of SBI base rate MCLR+2% per annum for the period of delay in making good the Performance Security Deposit.

(P.T.O)

- iv) The Performance Security should remain valid for a period of 90(Ninety)days beyond the date of completion of all contractual obligations of the Successful Tenderer including statutory obligations and will be refunded/discharged thereafter without any interest after adjusting any dues to the Port.
- v) The proposed percentage of additional performance Bank Guarantee (APBG) shall be as under:
 - a) Bids Below 10% (of estimate) - No APBG
 - b) 10% to 30% (of estimate) - APBG 10%
 - c) 30% to 40% (of estimate) - APBG 15%
 - d) 40% and Above (of estimate) - Sole discretion of Competent Authority by seeking APBG more than 15% of Award value, if tender is accepted.
- vi) EMD, Performance security can be accepted in the form of Insurance Surety bonds, account payee demand draft, fixed deposit receipt, NEFT/ RTGS or bank guarantee from any of the Nationalized commercial bank. Format of Insurance Surety Bond is enclosed. The Bank Guarantee shall be with Nationalized commercial bank/ Schedule bank payable at Mumbai/ Navi Mumbai.

3. Signing the Contract Agreement:

- i) The successful bidder shall be required to execute a Contract agreement at his own cost in the pro-forma prescribed by the Port as per the Contract Agreement Form provided in Form IV of the bid document on Maharashtra State Government stamp paper of the value of Rs.500/- within 7days of the issue of work order.
- ii) Non-fulfilment of this condition of executing a Contract agreement by the successful bidder would constitute sufficient ground for annulment of the award. The Port reserves the right to take action as deemed fit against such default bidder.

4. Deployment of Manpower

The successful bidder shall deploy the minimum Manpower as specified in the Scope of Work under Section VI of the Tender document for conduct of the Internal Audit Work. During Deployment, the professional /academic certifications (attested copies) of respective manpower will be submitted to JNPA.

5. Debarment:

A bidder shall be debarred if he has been convicted of an offence

- a) under the Prevention of Corruption Act, 1988; or
- b) the Indian Penal Code or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract.

If a bidder is found to be debarred shall not be eligible to participate in any of the tender process of the Port for a period not exceeding three years commencing from the date of debarment.

6. PRE-BID MEETING:

A pre-bid meeting will be held in order to clarify and discuss issues with respect to the Tender vis-à-vis terms and conditions or any other related issues. The meeting shall be held on 12/01/2026, at 1400 Hrs. in the office of General Manager (Fin), Finance Department, Administration Building, Jawaharlal Nehru Port Authority, Sheva, Navi Mumbai –400 707 and would start at 1400 Hrs. Tenderers are advised to formulate their views and forward the same to the Dy. General Manager, JNPA on or before 14/01/2026, 1700 Hrs. and indicating their intention to attend the pre-bid meeting. During the pre-bid meeting, the queries received in advance would be clarified first, followed by those received during the meeting. The changes if any proposed by the tenderer would be discussed and the JNPA's views would be provided to all tenderers present. The queries received from all the prospective Tenderers would be consolidated and JNPA's response to the same would be communicated to all the tenderers in writing well in advance to the last date of submission of Tenders. The pre-bid clarifications also would be published on the

JNPA's website: <http://www.jnport.gov.in> or GeM portal, www.gem.gov.in . The clarifications so issued in the pre-bid meeting would form part of the Tender and remain binding on all the tenderers.

The tenderer is requested to submit any question online on JNPA Website www.jnport.gov.in or GeM portal, www.gem.gov.in.

SECTION VI- SCOPE OF SERVICES

A. SCOPE IN GENERAL

- i. The Audit is conducted with a view to see that:-
 - a. All the transactions involving financial implications are properly accounted for; verifying whether all revenue earned are billed as per TAMP rates, if not the same may be reported.
 - b. The initial accounts records are maintained accurately;
 - c. There are no delays and / or irregularities in maintaining the Accounts reports;
 - d. The provisions of accounting procedure, rules and regulations, orders and procedure in force and instructions issued by the Chairman/General Manager (Finance)/Ministry from time to time are not violated;
 - e. Reports are furnished to General Manager (Finance).
- ii. It is also within the purview of audit to bring to light any other points of interest which may lead to reduction in costs and increase in efficiency. It may even suggest modification in the existing procedure for achieving the above objectives.
- iii. The role of internal audit should be such that it will be envisaged as a service input in an organization and should be a valuable focal point for management planning and control. For this purpose, the approach should be on a selective basis rather than a searching examination of debits and credits.

Periodicity:-

Internal Audit of all departments need to be covered regularly throughout the year. **Internal Auditor will be required to submit Quarterly Internal Audit Reports as follows:**

Quarter 1 : PPD & Traffic **Department.**

Quarter 2 : Finance **Department.**

Quarter 3 : M&EE and Admin **Department.**

Quarter 4 : Marine and **other remaining Departments.**

At the year end : Consolidated department-wise Internal Audit Report **for entire financial year.**

Final Internal Audit Reports inclusive of Management Comment should be completed on or before 31st May every year.

Internal Audit Report:-

- a. The report shall be in two parts. The Part I will contain the evaluation of the internal controls, systems in practice and report the weaknesses with suggestions for improvements. The Part II will contain the report on the short comings and the impact on the same on the Balance Sheet and income & expenditure account of the Port. This may preferably contain the percentage coverage of audit in terms of value and in terms of number of transactions.

- b. The Internal Audit Report shall be submitted to General Manager (Finance).

General Instructions on Checking Cash and Stock Transactions:-

The following are some of the checks of a general nature to be exercised while conducting Audit of cash and stock transactions. These, however, should not be taken as exhaustive. Other checks suitable to the occasion should be adopted wherever necessary.

- i. It should be seen that all transactions (either cash or stock) are promptly and properly recorded in the relevant records and there is no delay/omission, etc., on this account.
- ii. It should be seen that amounts received from the Finance Department or other sources have been taken to account on the same day.
- iii. It should be seen that amounts received from the Finance Department on account of temporary advances etc., for disbursement are not retained in hand beyond the permissible time limit and the undisbursed amount, if any, is promptly deposited with Finance Department.
- iv. The correctness of stock entry recorded on the vouchers in support of purchases should be checked in respect of one month.
- v. It should be seen that issues from the stock are made on proper requisition duly acknowledged by the recipients and correctly entered in the Stock Registers.
- vi. The permanent and temporary advance cash books should be checked to see that these are correctly maintained and accounts thereof have been rendered to the Finance Department within the prescribed time. Irregularity or delay in adjustment should be reported.
- vii. Arithmetical accuracy of the balances shown in the cash and stock books should be checked in all cases.
- viii. The correctness of the amounts drawn in pay bills and TA bills should be checked with the attendance Registers, Tour particulars, vehicle log book, Register maintained in the respective sections/divisions.
- ix. Whether Physical verification of all types of stores in different offices, hospital, guest houses and other offices of the Port Trust have been done and action taken on such physical verification reports.
- x. Any other items viz., stationery, furniture and stamp accounts are to be checked as deemed necessary.
- xi. Stock verification of Store and Sub-store of JNPT may be completed on or before 30th April in every year.
- xii. Register of books maintained in the Library should be checked to see the books purchased during the year have been taken to stock and proper record is maintained as to issues and returns.

- xiii. Whether the cash balance as per Imprest Account has been physically verified by the Accounts Officer.

Revenue Receipts:-

General:-

It should be seen that amounts due to the Port Trust are correctly assessed according to the prescribed rates/TAMP approved rates, demands raised in proper time and collections credited to the Port Trust Accounts immediately in respect of Container, Estate, BT, BOT revenue. It should also be seen whether adequate steps have been taken to realize the arrears, if any. Refund due but not made to the parties shall also be reported.

Estate Rentals, Water Supply and Energy Charges:-

It should be checked with reference to Buildings and Land Registers that rent is collected regularly for all buildings and land let out. It should be seen that rent is correctly assessed with reference to rules and orders in force. In checking receipt on account of supply of water it should be seen that demand has been raised in all cases of supply and the amounts so assessed are correct.

Miscellaneous Receipts: -

The basis for assessment of miscellaneous dues such as furniture hire charges, hire charges of plant and machinery, hire of all equipment/appliances, etc., demand and collections thereof should be verified.

Other Areas for Internal Audit: -

- i. While auditing the workshop accounts the job cards and out turn register should be checked in detail.
- ii. The Log Books of vehicles, cranes, machineries, tugs, launches, all floating crafts, etc., should be checked regarding mileage run, working hours, consumption of fuel, lubricants, etc. It should be seen whether the log books have been properly maintained and entries thereon have been duly attested by the competent authority. Where the log book exhibits use of vehicle, machine etc., by private parties, it should be seen whether demand for full and correct hire charges have been made and the amount collected. If the log book reveals prolonged unused, the reason thereof should be investigated and reported.
- iii. Whether contracts for supplies/works/hire of equipment, appliances, floating crafts, etc., have been made as per the prescribed procedure should be verified.
- iv. **Stock** : While stock verifiers will confine themselves to stock balances as per bin cards, internal audit may test check entry of items from the goods received sheets and indents to the bin cards. The balancing of the bin cards should also be checked in order

to ensure the correctness of quantitative balances. Special attention should be given to the review of ABC analysis, list of unutilized/missing/dead stock items and excessive balances.

- v. When Material Advance System accounts are maintained whether the accounts are maintained as per provisions of CPWA Code and ground balances are verified at least once in a year.
- vi. JNP has provided funds for running of following activities which are also need to be audited:
 - 1. JNP Staff Club
 - 2. JNP Officers' Club
 - 3. JNP RKF School
 - 4. JNP Sports Council
- vii. SEZ related income and Expenditure.
- viii. Identify revenue leakage in SAP System.

PHYSICAL VERIFICATION OF INVENTORY:

The following are the steps to be taken while conducting physical verification. The physical verification needs to be done once in a year. These, however, should not be taken as exhaustive. Other checks suitable to the occasion should be adopted wherever necessary.

- 1. It should be seen that the stock as per the records (SAP-ERP) and Physical verification is the same. The verification should be done to the extent of 80% in value.
- 2. It should be seen that the stock location as per the system is correct.
- 3. The stock entries should be verified on test check basis.
- 4. The stock should be named appropriately in the system.

B. SCOPE IN DETAIL IN CERTAIN SPECIFIED AREAS

To achieve the objectives and to cover the above scope, the internal audit may be conducted on the basis of the components of Balance Sheet and Income and Expenditure account.

Statutory (To ensure compliance of collection, remittance, filing of return, availing credit/exemption, review and reporting of status of pending issues and litigations)

- GST & GST TDS
- Customs
- Input Tax Credit (ITC)
- Income Tax (TDS, TCS, etc.,)
- Any other specific law as may be applicable

Project capitalization

- From procurement to commissioning and acceptance
- From commencement of contract to completion and acceptance
- Proper and timely capitalization
- Review of CWIP
- Accounting and recovery in relation to Deposit works

Bank and other accounts

- Reconciliation – with focus on timely deposit of receipts, inter bank account reconciliation / matching, undue pending items in reconciliation statements.
- Verification of user wise break up in deposit accounts to suggest write back in conformity with approved accounting policies
- Reconciliation of balances between the subsidiary registers / ledgers with GL
- Physical verification of cash, deposit receipts, investments, other financial assets, cheques on hand, stamps, etc., at periodical intervals and verifying whether the physical balance is as per the book balance.
- Physical verification of stores and sub-stores (progressively at various departments and sections) after issue from stores but before consumption with specific reference to at what point of time and at what value the consumption of stores is accounted. Findings and suggestions on record keeping, identification of stock variations, obsolescence, damaged stores, to be written off stores, etc.,
- Maintenance of records, adherence to the internal instructions regarding salary, overtime, pension, provident fund, gratuity, leave salary, HBA & all other advances, recovery of HBA & all other advances, all paybill recoveries charging of interest on HBA & other advances, accrued interest on all advances, etc.,
- Controlling GLs namely: 1) Domestic Vendor 2) Import Vendor 3) Employee 4) Medicine Vendor 5) GR/IR clearing 6) Freight Clearing. Whether Physical verification of fixed assets (progressively at various departments and sections) has been carried out, records for the same are maintained at the respective departments and duly mapped them with SAP Asset Register with appropriate Codes. Findings and suggestions on record keeping for assets, identification of variations, obsolescence, unusable /damaged assets, to be written off assets, etc.,
- The expenditure incurred and receipts under Pension Fund, P.F, Gratuity, Welfare Fund, CISF, GIF etc., reconciliation of respective Bank Accounts and the investments made thereon.

SECTION VII- GENERAL TERMS & CONDITIONS

1. MANPOWER REQUIREMENT

Minimum Manpower to be provided as follows:

Quarter	Manpower details	Teams	Duration
I, II & III for Fy 2025-26	CA/CMA Inter qualified/ Graduate	1 Team	Full time
IV for FY 2025-26 and FY 2026-27	CA/CMA Inter qualified/ Graduate	1 Team	Full time

Internal auditor/Team should have basic knowledge of SAP system for smooth functioning of Internal Audit work. (submit self- declaration for SAP knowledge). They shall carry out the Audit simultaneously in various departments / different areas.

Since Internal Audit is continuous process, the deployed staff should attend the office on all working days. The deployed staff should adhere to the time schedule and holiday schedule of JN Port

CA/CMA firm should be based in Navi Mumbai/Mumbai.

2. DURATION OF SERVICE

The Internal Auditor is expected to provide professional services initially for a period of **two** year with effect from FY 2025-26 . **The Port reserves the right to extend the period by one more year by allowing escalation on the same Terms & Conditions. In case of extension of contract for FY 2027-28 only 5% escalation over the amount prescribed for FY 2025-26 will be allowed.**

3. UNDERTAKING

The Chartered Accountant/ Cost and Management Accountant firm who is appointed as an Internal Auditor has to execute an undertaking on a Rs.500/- stamp paper for undertaking Internal Audit as per the scope of Internal Audit and complying with the terms and conditions.

4. TERMS OF PAYMENT

- i. The fees shall be quoted on **Quarterly basis**, for the period 2025-26 **and escalation at the rate of 5% shall be allowed for FY 2027-28 as indicated in the price schedule.**
- ii. The payment will be made on quarterly basis after deducting applicable taxes **and other deductions as per the Scope of Services** on receipt of the claim after completion of audit and submission of report for each quarter.

- iii. The payment for the fourth quarter of the financial year will be made after completion of Internal Audit of all Departments and subject to covering minimum of 60% under each activity and 80% of the total operating income and also covering 80% of expenditure under each type and shall cover vulnerable areas of expenses i.e. payment of overtime, consumption of stores, payment to PAP Co-operative Society etc. (Written Declaration by the Firm in this regard will be obtained on consolidation basis after completion of Four Quarters on Annual Basis).
Further, the payment for the fourth quarter of the financial year will be subject to submission of final report consolidating all the quarterly reports and covering the entire scope for every financial year after considering the compliance report submitted by respective Departments for action taken on the Audit queries / observations of the concerned Department.

5. TAXES AND DUTIES

The fees quoted shall be inclusive of all local travelling and conveyance, printing and stationery and any other expenses incurred and all taxes and duties by the Government in future. GST as applicable shall be quoted separately. Tax will be deducted at source as per the applicable rates while making payments.

6. OTHER OFFICE ARRANGEMENTS

Jawaharlal Nehru Port Authority will be provide a separate room with **computers**.

7. REPORTING PATTERN

The report has to be submitted on a quarterly basis as per the periodicity mentioned under Scope of Services- Part A. The report may be divided into two parts. Part I may contain the evaluation of the internal controls, systems in practice and report the weaknesses with suggestions for improvements.

Part II may contain the report on the short comings and the impact of the same on the balance sheet and income and expenditure account of the port. This may preferably contain the percentage coverage of audit in terms of value and in terms of number of transactions.

Part II may be divided into four sub-groups:

1. Deficiencies / short comings noticed in documentation leading to Revenue collection.
2. Deficiencies / short comings noticed in documents leading to Capital (Plan / Non-plan) and Revenue expenditure.
3. Deficiencies / short comings noticed in documents leading to payments of salaries & wages and other employee related payments together with entries in various service records, etc.
4. Other general areas requiring attention of the management for improvements.

All correspondence relating to Internal Audit shall be addressed to Chief Manager (Finance). The IA may submit the Audit report of each area of Audit to the Chief Manager(Finance) covering Part I and Part II as per the above format. The format as above is indicative and Port reserves the right to change the same at any point of time. Any change suggested by the Port shall be brought out in the subsequent reports.

The Internal Audit Report and the Reporting Procedure shall be as per the guidelines prescribed by Institute of Chartered Accountants of India/ Institute of Cost and Management Accountants of India.

Further, any other suggestions for improvement of internal control, systems or observations to be followed may be indicated in the IA report and submitted to General Manager (F).

SUBMISSION OF REPORT:

The yearly consolidated Internal Audit Report covering all the Departments along with Management comments should be submitted on or before 31st May of every year. Whereas, Quarterly Internal Audit Report should be submitted on or before 45 days after the end of the respective quarter. CA/CMA Partner Signed copies of Quarterly Internal Audit reports are treated as Final Copies of submission to JNPA in this regard.

For the Quarter I, II & III of FY 2025-26: Quarterly Internal Audit Report should be submitted on or before 2 months from the date of award of Contract.

8. NOMINATION OF A PARTNER

The Chartered Accountant/ Cost and Management Accountant firm shall nominate a partner exclusively to deal with the Internal Audit and co-ordinate with Jawaharlal Nehru Port Trust at all times. The partner shall be in a position to visit the JNPA at any time on any number of occasions for the purpose of carrying out the Internal Audit work. Apart from that the Partner of the firm shall also be in a position to come for any discussion/meeting convened to deliberate on the Internal Audit report on any number of occasions at any point of time. **Any non-response/default in this regard will be considered as deficiency in service.** The Chartered Accountant/ Cost and Management Accountant firm shall give the details of the partner so nominated along with the address, telephone no., mobile no., fax no., e-mail ID, etc. Any change in the partner's nomination shall be made only after getting prior written consent from Jawaharlal Nehru Port Trust.

9. FORECLOSURE OF THE CONTRACT

Either party can foreclose the contract by giving Three month notice in advance. The fees shall be payable up to the period of service and no compensation under any circumstances is payable on account of foreclosure.

10. TERMINATION OF THE CONTRACT

The Port reserves the right to terminate the contract for any violation of the contractual terms and non-performance of work to be done under the contract. The port shall however proceed to terminate the contract only after giving an opportunity to the entity in the form of a notice giving one month notice in writing to explain the reason for the violation and slippages. If the Entity fails to rectify the violation/ slippages the port may proceed further to terminate the contract. All deposits relating to this contract shall be forfeited. If the contract terminated by the by the port for its own administrative reasons, the deposit shall be refunded to the entity.

11. Rejection of Bid

The port reserves the right to reject any or all of the tenders without any liability to the Port for administrative reasons.

12. PENALTIES

The time limit for furnishing the quarterly audit report shall be 3 working days after receiving the final replies from respective sections/departments.

The Internal Auditor will be responsible for the correctness of the information compiled with high level of accuracy and promptness is expected to avoid delays in Audit timelines due to such compilations.

For delays having implications on JNPA, and if audit is beyond the stipulated due date penalty @ 1% of the quarterly audit fee per day of such delay subject to the maximum of 10% shall be levied.

If any or all of the works covered in the scope relevant for any quarter is not completed in time, a penalty @ 1% for every week or part thereof of the quarterly audit fees payable for the quarter shall be recovered as Liquidated Damages.

The penalties provided in this clause may be waived at the discretion of the competent authority/Jawaharlal Nehru Port Authority for the reasons not attributable to the Internal Auditor and the same needs to be recorded in writing.

12. ESI/EPF

Regarding compliance with the provisions of Employee State Insurance Act 1948 and Employees Provident Fund and miscellaneous Provisions Act or any other relevant Acts. The successful Bidder shall ensure compliance of all the provisions of the above Acts in so far as is applicable to the Tenderer and Furnish report of compliance to the Port along with submission of Monthly Bills.

SECTION VIII- PRICE BID

NAME OF ENTITY:		
GSTIN:		
ITEM NO.	AUDIT FEES FOR FY 2025-26/2026-27	TOTAL AMOUNT (₹)
A.	Gross Amount for 2 years (₹)	
B.	GST Tax Rate %	
C.	Amount of Tax calculated on rate stated above (B) (₹)	
D.	TOTAL OF AUDIT FEES FOR FY 2025-26/2026-27 (₹) (A + C)	

Note:

1. Rate quoted shall be inclusive of all local travelling, conveyance, printing, stationery and any other expenses incurred and all other taxes and duties except GST. The applicable percentage of GST shall be indicated separately.
2. In case of extension of contract for FY 2027-28 only 5% escalation over the amount prescribed for FY 2025-26 will be allowed.
3. The subject tender is floated from the current Financial Year and hence a parallel audit for the period of QI, QII & QIII needs to be audited parallel to ongoing Quarter-IV audit and submit the Q- I, II & III Audit Report **on or before 2 months after award of contract.**

Signature with office seal

SECTION IX - FORMS

QUALIFICATION AND RESPONSIVENESS INFORMATION: LIST OF

DOCUMENTS TO BE ENCLOSED

All bidders shall include the following information with their bids by submitting the relevant documents after being filled, signed with seal and serially numbered by the Bidder.

PART I (COVER I) - TECHNO-COMMERCIAL BID.

Sl. No.	Qualification Documents to be Submitted	Page Ref. (From-To)
1	Notice Inviting Tender (NIT)	
2	Form I – Details of Firm	
3	Form II – Bid Security Declaration	
4	Form III – Bid Security (Bank Guarantee)	
5	Form IV – Declaration of Authorised Representative of the Bid	
6	Form V – Tender Acceptance and Declaration on the Bid	
7	Form VI- Insurance Surety Bond towards Bid Bond	
8	Form VII- Insurance Surety Bond towards Performance Security	
9	Checklist for Additional Document to be Submitted	
10	Total number of the pages submitted by the bidder (mention the page no. starting from to end)	
	1. Starting page no.	
	2. Ending page no.	
	3. Total number of pages	

Form I- Details of Firm

1. Name of the firm :

3. Address of the firm :

4. Telephone no. :

5. E-mail address :

FAX No.

6. No. of years in the business :

PAN No.

7. Information about the firm for the past Seven years:

No.	Particulars	Details/No.
1	Number of Clients with Turnover exceeding 750 Crores	
2	Total staff Strength including partners	
	(a) Total number of Qualified CA/CMA's :	
	(i) No. of Partners& Qualification(Proof to be enclosed)	
	(ii) No. of Paid CA/CMA's Other than Partners	
	b) No. o f CISA/DISA Certified Partner/Qualified CA's (Enclose Certificate).	
3	Total number of Staff/ Articled Assessments:	
	(i) No. of Inter-Qualified -	
	(ii) No. of Graduate -	
4	C&AG Empanelment details(Enclose Proof)	
5	GST Registration Number(Enclose Certificate)	
6	PAN(Enclose Copy)	
7	Deed of Partnership	
8	Any other document	

FORM II – Bid Securing Declaration

(To be printed on the Bidder's Letterhead)

To:

The GM (Finance)
Finance Department
JNPA
Navi Mumbai – 400707

I/We, the undersigned, declare that:

I/We understand that, according to your conditions, bids must be supported by a Bid Securing Declaration.

I/We accept that I/We may be disqualified from bidding for any contract with you for the time specified in the tender document if I am/We are in breach of any obligation under the conditions specified in the bid document, because I/We:

- a) have withdrawn, modified, or amended the bid, or impaired or derogated from the tender during the period of bid validity specified in the form of Bid; or
- b) having been notified of the acceptance of our Bid by the purchaser during the period of bid validity, fail or refuse to execute the contract, if required, or fail or refuse to furnish the Performance Security in accordance with the Instructions to Bidders.

I/We understand this Bid Securing Declaration shall cease to be valid if I am/We are not the successful Bidder, upon the earlier of:

- I. the receipt of your notification of the name of the successful Bidder; or
- II. thirty days after the expiration of the validity of my/our Bid.

Dated: (Insert date of signing)

Authorized Signatory: Authorized to sign the bid on behalf of (Insert complete name of Bidder)

Name: (Insert full name of the person signing the Bid Securing Declaration)

Designation: (Insert legal capacity/designation of the person signing the Bid Securing Declaration)

Signature: (Insert signature of the person whose name and designation are mentioned above)

FORM III - BID SECURITY (BANK GUARANTEE)

(To be stamped in accordance with Stamp Act of India)

WHEREAS, _____ [Name of Bidder] (hereinafter called "the Bidder") has submitted his bid dated _____ [Date] for the construction of _____ [Name of Contract] (hereinafter called "the Bid").

KNOW ALL PEOPLE by these presents that We _____ [Name of Bank] of _____ [Name of Country] having our registered office at _____ (hereinafter called "the Bank") are bound unto _____ [Name of Employer] (hereinafter called "the Employer") in the sum of _____¹ for which payment well and truly to be made to the said Employer, the Bank binds itself, its successors and assigns by these presents.

SEALED with the Common Seal of the said Bank this _____ day of _____ 20 _____.

CONDITIONS OF THIS OBLIGATION

1. If after Bid opening the Bidder withdraws his Bid during the period of bid validity specified in the Form of Bid;
OR
2. If the Bidder, having been notified of the acceptance of his Bid by the Employer during the period of bid validity:
 - (a) fails or refuses to execute the Form of Agreement in accordance with the Instructions to Bidders, if required; or
 - (b) fails or refuses to furnish the Performance Security, in accordance with the Instructions to Bidders; or
 - (c) does not accept the correction of the Bid Price pursuant to Clause 27;

We undertake to pay to the Employer up to the above amount upon receipt of his first written demand, without the Employer having to substantiate his demand, provided that in his demand the Employer will note that the amount claimed by him is due to him owing to the occurrence of one or any of the above conditions, specifying the occurred condition(s).

This Guarantee will remain in force up to and including the date _____² days after the deadline for submission of Bids as such deadline is stated in the Instructions to Bidders or as it may be extended by the Employer, notice of which extension(s) to the Bank is hereby waived. Any demand in respect of this Guarantee should reach the Bank not later than the above date.

Notwithstanding anything mentioned above:
Our liability against this guarantee is restricted to Rs _____ (Rupees _____ only) and unless a claim in writing is lodged with us within 3 months of the date of expiry or the extended date of expiry of this guarantee, all our liabilities under this guarantee shall stand discharged.

IN WITNESS WHEREOF this guarantee has been duly executed on this _____ day of _____ 20 _____.

DATE: _____

SIGNATURE OF THE BANK: _____

WITNESS: _____

SEAL: _____

[Signature, Name, and Address]

-
-
1. The Bidder should insert the amount of the guarantee in words and figures denominated in Indian Rupees. This figure should be the same as shown in Clause 16 of the Instructions to Bidders.
 2. 30 days after the end of the validity period of the Bid. Date should be inserted by the Employer before the Bidding documents are issued.

FORM IV - DECLARATION OF AUTHORISED REPRESENTATIVE

(TO BE PROVIDED IN RS.100/- NON-JUDICIAL STAMP PAPER)

I/We, (Name) being the (Proprietor/Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board etc.) of (Name of the Bidder), hereby solemnly affirm and declare that the (Authorised Signatory) is hereby authorized, vide resolution No. (Resolution Number) dated (Resolution Date) (copy submitted herewith), to act as an authorized signatory for the business (Name of the Bidder) for which submission of bid is being filed under the tender. All his actions in relation to this tender will be binding on me/us.

Signature of the person competent to sign

Name & Seal:

Description:

Name of the Business Entity:

Acceptance as an Authorized Signatory

I (Authorised Signatory) hereby solemnly accord my acceptance to act as authorized signatory for the above referred business, and all my acts shall be binding on me/us.

Signature of Authorised Signatory:

Name & Description:

Place & Date:

Note

1. For the purpose of this tender and the Agreement, the tender, forms, Agreement and other documents shall be signed only by the persons, who are themselves in a position to undertake the work and possessing all other resources required for the purpose. The tender shall contain the name, residence and place of business of the person or persons submitting the tender and shall be signed by the Bidder with his usual authorized representatives followed by the name and Description of the person signing the document along with a copy of the partnership deed. A copy of the constitution of the firm with the names and addresses of all the partners shall be furnished.
2. Tender by a firm shall be signed in the name of the firm by a duly authorized representative power of attorney in their behalf shall accompany the tender.

FORM V - TENDER ACCEPTANCE AND DECLARATION ON LITIGATION AND BLACKLISTING

(NOTICE INVITING TENDER FOR APPOINTMENT OF FINANCIAL INTERNAL AUDIT SERVICES – AUDIT REPORT, FINANCIAL REPORTING FRAMEWORK; CAG EMPANELED AUDIT OR CA/CMA FIRM)

To
Sir,

Subject: _____

WE DECLARE THAT:

1. I/We have not been involved in any litigation for the past five years that may have an impact of affecting or compromising the delivery of service as required under this tender.
2. Information regarding any litigation and arbitration against the Port during the past five years prior to the date of publication of NIT, the parties concerned and disputed amount is as given below:
 1. _____
 2. _____
3. I/We am / are not blacklisted or debarred in the last three years from providing service by any Central/State Government/Autonomous bodies/PSEs/PSUs/Nationalised Banks/Public Limited or Private Limited Companies, etc., in India.
4. I/We have downloaded / obtained the tender document(s) for the above-mentioned Tender / work from the website(s) namely: _____ as per your advertisement, given in the above-mentioned website(s).
5. I/We hereby certify that I/we have read the entire terms and conditions of the tender documents from Page No. ____ to ____ (including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement, and I/we shall abide hereby and agree the terms / conditions / clauses contained therein.
6. The corrigendum(s) issued from time to time by JNPA for the above subject work has also been taken into consideration, while submitting this acceptance letter.
7. I/We hereby certify that there is no deviation from the Tender conditions either technical or commercial or tender enquiry.
8. I/We hereby unconditionally accept the tender conditions of above-mentioned tender document(s) / corrigendum(s) in its totality / entirety.
9. I/We certify that all information furnished by me / us is true & correct and in the event that the information is found to be incorrect / untrue or found violated, then JNPA shall without giving any notice or reason therefore, summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full earnest money deposit absolutely.

Yours faithfully,

(Signature of the Bidder, with Official seal)

Witness with signature:

1. Name & Address

2. Name & Address

FORM VI - Format of Insurance Surety Bond towards Bid Bond

(To be stamped in accordance with Stamp Act of India)

Insurance Surety Bond No.: _____

Date: _____

To

Jawaharlal Nehru Port Authority,

Dear Sir,

In accordance with Invitation for Bids under your Bid Document No....., M/s (Supplier's Name) having its Registered/Head Office at (address) (hereinafter called the 'Supplier') wish to participate in the said bid for
(Name of the Project).

As an irrevocable Insurance Surety Bond against Bid Security for an amount of(*) valid for days from (**) required to be submitted by the Supplier as a condition precedent for participation in the said bid which amount is liable to be forfeited on the happening of any contingencies as mentioned under the Bidding Documents.

We, the (Name of the Insurer) having our Head Office at (address of the Insurer) guarantee and undertake to pay immediately on demand by Jawaharlal Nehru Port Authority (hereinafter called the 'Authority') the amount of(*) without any reservation, protest, demand and recourse. Any such demand made by the 'Authority' stating that the contractor has defaulted under the terms and conditions of the contract shall be conclusive and binding on us irrespective of any dispute or difference raised by the Supplier and/or any right/remedy available to the supplier in terms thereof.

This Insurance Surety Bond shall be unconditional as well as irrevocable and shall remain valid up to.....(@). If any further extension of this Insurance Surety Bond is required, the same shall be extended to such required period (not exceeding one year) on receiving instructions from M/s (Supplier's Name) on whose behalf this Insurance Surety Bond is issued.

In witness whereof the Insurer, through its authorised officer, has set its hand and stamp on this day of 20..... at

.....
(Signature)

.....
(Name)

.....
(Designation with Insurer Stamp)

Authorised Vide Power of Attorney PoA No.....

Date.....

NOTE:

1. (*) The amount shall be as specified in the Price Bid.

(**) This shall be the last date of bid submission deadline.

(@) This date shall be thirty (30) days after the last date for which the bid is valid.

2. The Insurance Surety Bond shall be from an Insurer as per guidelines issued by Insurance Regulatory and Development Authority of India (IRDAI) as amended from time to time.

3. The Authority shall be the Creditor; the Supplier shall be the principal debtor and the Insurance company/Insurer shall be the Surety in respect of the Insurance Surety Bond to be issued by the Insurer.
4. The Insurance Surety Bond should be on non-judicial stamp paper/e-stamp paper of appropriate value as per Stamp Act prevailing in the state(s) where the Insurance Surety Bond is submitted or is to be acted upon or the rate prevailing in State where the Insurance Surety Bond is executed, whichever is higher. The Stamp Paper/e- stamp paper shall be purchased in the name of Supplier/Insurer issuing the Insurance Surety Bond.

FORM VII - Format for Insurance Surety Bond towards Performance Security

(To be stamped in accordance with Stamp Act of India)

Insurance Surety Bond No.:

Date:

Amount of Insurance Security Bond: Rs.....

Security Bond cover period from.....to..... upto claim period

THIS INSURANCE SURETY BOND executed on.....at by(Name and Address of the Insurer) (hereinafter called "the Insurer", which expression shall unless it be repugnant to the subject or context thereof, include its executors, successors administrators, and assigns;

IN FAVOUR OF The Board of Trustees of the Jawaharlal Nehru Port Authority constituted under the Major Port Authorities Act, 2021 (hereinafter called "the Employer" which expression shall unless excluded by or repugnant to the context or meaning thereof be deemed to include its successors, administrators, executors and assigns;

WHEREAS (Usual wordings used in case of Bank Guarantees)

WHEREAS..... - do-

WHEREAS..... -do-

In consideration of the Authority having awarded to M/s..... [Contractor's Name]..... with its Registered/Head Office at (Hereinafter referred to as the 'Contractor', which expression shall unless repugnant to the context or meaning thereof, include its successors administrators, executors and assigns), a Contract by issue of Authority's Work Order No..... dated..... and the same having been unequivocally accepted by the Contractor, resulting into a Contract bearing No..... dated, valued at for and the Contractor having agreed to provide a Contract Performance Guarantee for the faithful performance of the entire Contract equivalent to(amount).....% (percent) of the said value of the Contract to the Authority.

We[Name & Address of the Insurer] having its Head Office at (hereinafter referred to as the 'Insurer' do hereby guarantee and undertake to pay the Authority, on demand any and all amount payable by the Contractor to the extent of(*)..... as aforesaid at any time up to [days/month/year] without any condition, demur, reservation, contest, recourse or protest and/or without any reference to the Contractor. Any such demand made by the Authority on the Insurer stating that the contractor has defaulted under the terms and conditions of the contract shall be conclusive and binding notwithstanding any difference between the Authority and the Contractor or any dispute pending before any Court, Tribunal, Arbitrator or any other authority. The Insurer undertakes not to revoke this Insurance Surety Bond during its currency and or any period extended under the contract, without prior consent of the Authority and further agrees that the guarantee herein contained shall be enforceable till the Employer discharges this guarantee.

The Employer shall have the fullest liberty, without affecting in any way the liability of the Insurer under this Insurance Surety Bond, from time to time to extend the performance of the Contract by the Contractor for the purpose of which, the Insurer shall be liable to extend the validity of the present Insurance Surety Bond without any demur, condition, protest and the Insurer shall at no point in time have an option of revoking the same, The Employer shall have the fullest liberty, without affecting this Insurance Surety Bond, to postpone from time to time the exercise of any powers vested in them or of any right which they might have against the Contractor, and to exercise the same at any time in any manner, and either to enforce or to forbear to enforce any covenants, contained or implied, in the Contract between the Employer and the Contractor or any other course or remedy or security available to the Employer. The Insurer shall not be released of its obligations under these presents by any exercise by the Employer of its liberty with reference to the aforesaid or any of them or by reason of any other act or forbearance or other acts of

omission or commission on the part of the Employer or any other indulgence shown by the Employer or by any other matter or thing whatsoever which under law would, but for this provision, have the effect of relieving the Insurer.

The Insurer also agrees and undertakes that the Employer at its option shall be entitled to enforce this Insurance Surety Bond against the Insurer as a Surety, in the first instance without proceeding against the Contractor and notwithstanding any security or other guarantee that the Employer may have in relation to the Contractor’s liabilities.

This Surety Bond will not be discharged due to the change in the constitution of the Insurer or the Contractor. It is also hereby agreed that only Courts at ____ in Maharashtra shall have exclusive jurisdiction in respect of all matters, including any demands claims, under this Surety Bond.

Notwithstanding anything contained hereinabove:

- a) Our liability under this Insurance Surety Bond shall not exceed Rs.... (Rupees.....Only)
- b) This Insurance Security Bond shall remain in force upto and including and encash able at(address of Insurer)...
- c) We are liable to pay the Surety Bond amount or any part thereof under this Surety Bond only and only if you serve upon us a written claim or demand on or before(3 months from validity date.)

IN WITNESS WHEREOF the Insurer has set its hands hereunto on the day, month and year first hereinabove written.

Dated this day of 20..... at.....

WITNESS :

1.

.....

(Signature) (Signature)

.....

(Name) (Name)

.....

(Official Address) (Designation with Insurer Stamp)

Authorised Vide Power of Attorney

No.....Date.....

2.

(Signature)

(Name)

(Official Address)

Notes:

1. The Insurance Surety Bond shall be from an Insurer as per guidelines issued by Insurance Regulatory and Development Authority of India (IRDAI).
2. The Insurance Surety Bond should be on non-judicial stamp paper/e-stamp paper of appropriate value as per Stamp Act prevailing in the state(s) where the Insurance Surety Bond is submitted or is to be acted upon or the rate prevailing in State where the Insurance Surety Bond is executed, whichever is higher.

Checklist for Document to be submitted

Sr. No.	Document / Requirement	Page no.
1	Experience Proof (Work Orders + Completion Certificates)	
2	Proof of 7+ Years Entity Experience	
3	Entity Profile + Partners' Details	
4	Resolution Authorizing Signatory (Power of Attorney- Form IV)	
5	Copies of attested Original registration certificate/ ICAI Firm Registration details	
6	Professional qualifications of partners with valid COP	
7	Copy of CISA/DISA/DISSA certificate	
8	Partnership agreement (in case of Firm)	
9	Documents incorporating the legal entity and defining its legal status	
10	PAN & GST registration certificate	
11	Place of registration	
12	Principal place of business	
13	Bid Security Declaration (Form II)	
14	Declaration regarding blacklisting/litigation (Form V)	
15	Branch/office registered certificate at Maharashtra	
16	SAP Knowledge Self-Declaration (Team)	
17	Audited Financial Statements (last 3 financial year)	
18	Bid Validity Confirmation (90 days)	
19	EMD ₹157,200 (incl. GST) via DD/NEFT/RTGS/Insurance Surety Bond/Bank Guarantee (Mandatory unless valid MSE exemption)	