



बिड संख्या/Bid Number: GEM/2026/B/7389395

दिनांक /Dated: 25-03-2026

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	14-04-2026 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	14-04-2026 12:30:00
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 Ports, Shipping And Waterways
विभाग का नाम/Department Name	Na
संगठन का नाम/Organisation Name	Directorate General Of Shipping Mumbai
कार्यालय का नाम/Office Name	Mumbai
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	3 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	24 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE 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,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

**बिड विवरण/Bid Details**

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	1
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	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	3 Days
अनुमानित बिड मूल्य / Estimated Bid Value	600000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

**ईएमडी विवरण/EMD Detail**

आवश्यकता/Required	No
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**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).	40

(a).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 :**

Directorate General of Shipping  
Mumbai, NA, Directorate General of Shipping Mumbai, Ministry of Ports, Shipping and Waterways  
(Directorate General Of Shipping)

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. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. 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.
3. 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.
4. 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.
5. 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.
6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or

3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

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

**Number of Years of firm/company's existence as per ICAI certificate:**As per Qualification document

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:**As per Qualification document

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

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:**As per Qualification document

**Number of XX fulltime CA's required and YY professional audit staff:**As per Qualification document

**This Bid is based on Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-**

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
No. of years of Registration with the Institute of Chartered Accountants of India	20	0	<a href="#">View file</a>	Yes
No. of FCA Partners	20	0	<a href="#">View file</a>	Yes
Similar kind of experience in conducting Statutory Audit	50	0	<a href="#">View file</a>	Yes
Annual Income of the CA firm	10	0	<a href="#">View file</a>	Yes

Total Minimum Passing Technical Marks: 60

**Pre Bid Detail(s)**

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
02-04-2026 14:00:00	Online Link <a href="https://tinyurl.com/2wupmrst">https://tinyurl.com/2wupmrst</a>

**Financial Audit Services - Audit Report; CAG Empaneled Audit Or CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	As per scope of work

विवरण/ Specification	मूल्य/ Values
Type of Industries/Functions	AS mentioned in SOW
Frequency of Progress Report	As mentioned in SOW
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	NA

#### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Nitin Mukesh	400042,9th floor, Beta Building, I-Think Techno Campus, Kanjur Marg East, Mumbai	Project / Lumpsum Based	N/A

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

##### 1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

##### 2. Generic

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

1st floor  
Commerce house  
currimbhoy Road  
Maharashtra  
Mumbai

##### 3. Generic

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

#### 4. **Generic**

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

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

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

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

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

#### 7. **Buyer Added Bid Specific SLA**

File Attachment [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 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---

# INTRODUCTION

## 1 Background of Organization

The Seafarers' Welfare Fund Society (SWFS) is an autonomous Charitable Society administratively controlled by the Ministry of Ports, Shipping & Waterways, Government of India. The Society is:

- a) Registered under the Societies Registration Act, 1860
- b) Registered as a Trust under the Bombay Public Trust Act, 1950
- c) Established with the sole purpose of providing welfare facilities to Indian Seafarers working on merchant ships

### Governance Structure:

- a) General management and control vested with the Committee of Management
- b) All Committee members nominated/appointed by the Central Government
- c) Director General of Shipping is the Ex-officio Chairman
- d) Office Location: Ground Floor, Nau Bhavan, 10, R. Kamani Marg, Ballard Estate, Mumbai – 400 001

## 2 Accounting & Financial Information

### 2.1 Accounting System:

- a) Basis: Accrual Basis of Accounting
- b) Software: TALLY ERP System
- c) Standards: As per standard accounting practices applicable to Charitable Societies/Trusts
- d) Compliance: Income Tax Act & Bombay Public Trust Act, 1950

### 2.2 Fund Structure:

- a) Welfare Fund: For implementing welfare schemes
- b) Gratuity Fund: Custodian of seafarers' gratuity (maintained seafarer-wise)
- c) Administration Fund: For establishment and administrative expenses

### 2.3 Major Activities of the SWFS leading to various financial transactions are given below

Sl. No.	Activities / Resources	Remarks
A	To accept the welfare fund contributions and the gratuity amount from the Shipping companies & RPSL companies	Total companies approx. 600
B	To disburse the financial assistance to eligible beneficiaries under various welfare schemes	No. of welfare schemes as on date: Seven

<b>Sl. No.</b>	<b>Activities / Resources</b>	<b>Remarks</b>
C	To pay the gratuity dues to seafarers after leaving the seafaring profession (Registered seafarers approx. 80,000 whose gratuity is maintained by the SWFS in Gratuity Software)	Seafarers leaving profession – approx. 1,000 seafarers per annum
D	Staff Strength (Regular plus Contractual)	14
E	Total Income during Financial Year 2021–22 (Total under Administration Fund & Welfare Fund only)	Rs. 23.37 crores
F	Total Expenditure during Financial Year 2021–22 (Total under Administration Fund & Welfare Fund only)	Rs. 08.78 crores

### **3 Scope of Tender**

SWFS invites proposals from eligible Chartered Accountant Firms for engagement as Statutory Auditors through a service contract for the period of initial: 3 years (FY 2023-24 to FY 2025-26) which may be extended up to 2 additional years at Society's discretion on Year-on-year extension subject to satisfactory performance.

#### **SCOPE OF WORK**

The Statutory Auditor shall be responsible for following work:

##### **1 Review of Internal Control & Risk Management:**

- a) Independently review and appraise systems of control throughout the year (not just financial controls)
- b) Recommend improvements to internal controls
- c) Ascertain compliance with procedures, policies, regulations, and statutory obligations
- d) Ensure compliance with Bombay Public Trust Act, Standard Accounting Practices, and Management guidelines
- e) Provide reassurance to management on policy implementation with adequate risk control
- f) Facilitate good practices in managing risks effectively
- g) Safeguard assets and interests from fraud; deter and identify fraudulent activities
- h) Conduct department-wise system/process audit and recommend best practices

##### **2 Detailed Scope of Work**

Sl. No.	Area	Detailed Scope
01	Revenue	i) Review, checking & reconciliation of welfare contributions, gratuity amount received from the shipping companies / RPSL companies. ii) Interest on Investments & Bank Interest iii) Any other income. iv) Treatment in accounts for all incomes.
02	Expenditures	i) Procedures followed ii) Treatment in Accounts iii) 100% vouching of the transactions iv) Reporting for any Rectification or improvement
03	Procurement of Goods & Services	i) Reviewing the Tendering Processes & selection of the vendor/ contractor ii) Accounting Treatments for Fixed Assets and Inventory iii) Store & Purchase Processes
04	Physical Verifications of Inventory & Fixed Assets	Statutory auditor will guide and supervise the physical verification of fixed assets carried out by the society and give his support
05	Investments	i) Procedures followed for Investments ii) Treatment of Income arising out of Investments iii) Recommendations
06	Statutory Compliances	i) Review, checking, & applicability of all statutory obligation compliances such as GST, TDS on GST, TDS, Income Tax, EPF Professional Tax etc. ii) Guide the Society for filing of all original & revised statutory returns (Income Tax, TDS, GST, Professional Tax etc.) on or before the due date. iii) Responsibility of Statutory auditor is support for completion of the scrutiny and assessment as and when required.
07	Finance & Accounts	i) Verification of all receipts and payments from vouchers & bank statements. ii) Verification and checking of financial transactions from bank book and other ancillary record maintained by the society iii) Review the record/system of bill payment to various contractors and also to review the compliance on them with term of contract. iv) Bank Management including investment details. v) Checking of Bank Reconciliation Statement on monthly basis. vi) Review the expenses incurred with the approved Budget. Vouching/Ledger Scrutiny vii) Review the last statutory/ Statutory audit comments and compliances and action taken report. viii) Responsibility of Statutory auditor is to prepare the financials guidelines and accounting standards applicable

Sl. No.	Area	Detailed Scope
		<p>to charitable societies and as per Bombay Public Trust Act and after due checking &amp; verification of schedules and annexure thereto and obtaining the certification from the external firm i.e. Statutory auditors.</p> <p>ix) Review of expenses on grant-in-aid given by the Society &amp; its Accounts</p> <p>x) Review of Subsidiary Accounts at a quarterly Intervals</p>
08	Payroll and Retirement Benefits	<p>i) Rules and Guidelines applicable</p> <p>ii) Review audit of Employee related claims like TA/DA, CEA and LTC etc</p> <p>iii) Review/ audit for Payment of Salary etc</p> <p>iv) Treatment in accounts</p>
09	Others	<p>i) As and when required comments/ observation/advise/ opinion of the Statutory Auditor will be taken on financial transaction of special value or special nature.</p> <p>ii) As and when required comments/ observation of the Statutory Auditor will be taken on statutory requirement for financial transactions.</p> <p>iii) Report on risk management issue and internal control deficiencies identified and provide recommendation for improving society's operation.</p> <p>iv) Suggestion for improvement of the existing System of Accounting, internal control and Management Information System (MIS) from time to time</p> <p>v) Periodically reconciling Physical Assets with Books of Accounts so as to submit Annual Physical Verification Report latest by 30th April.</p> <p>vi) Responsibility of Statutory Auditor is to obtain the certification from the external firm as and when required.</p> <p>vii) Issue of Utilization Certificates for Grant Based projects as and when required</p> <p>viii) Verification of Income Tax computation sheet (along with the income tax declaration form and proof of investment) of all employees of Society &amp; preparation of Form 16 &amp; 16A</p> <p>ix) Provide the guidance for preparing the replies against any notices received from Income Tax /GST /other statutory departments.</p> <p>x) To appraise the society on regular basis about applicability of Circulars/Notifications issued by the Govt. / Tax Departments /Charity Commissioner's Office, Maharashtra (like Income Tax, TDS, GST &amp; other statutory body etc.).</p> <p>xi) Statutory auditors or their representatives should coordinate and represent the society from society side (if any) to the local government authorities such as Income Tax office, GST office, Professional Tax Office, Charity</p>

Sl. No.	Area	Detailed Scope
		Commissioner's Office etc. for any notices / assessment related matters. xii) Supports in all types of Statutory/Legal Compliance xiii) Any other works assigned from time to time.

### 3 Audit Reports & Submissions

Submission of:

- a) Quarterly Statutory Audit Report
- b) Quarterly Balance Sheet with income & expenditure statement with duly done reconciliation with the bank(s) statements of all accounts
- c) Audit/Review Report on Quarterly Accounts
- d) Audit/Review Report on Half Yearly Accounts
- e) Audit/Review Report on Yearly Accounts
- f) Physical Verification of Inventory & Fixed Assets on yearly basis
- g) Verification of Investments and investment held at the end of quarter
- h) Physical verification of petty Cash imprest & postage imprest at the end of quarter
- i) Detailed scope of work in the tender document related points should be covered in the Audit report

### 4 PROCESS OF AUDIT

- a) Auditor's field personnel will segregate the audit observations and discuss the same with the concerned section in charge for having an in-depth understanding of the issue and prepare the draft audit report accordingly.
- b) The draft audit report will be discussed by senior level personnel of the audit Firm with the Chief Administrative Officer of the Society. If the auditor is satisfied the para will be dropped or otherwise the para could be considered and incorporated in the Audit Report.
- c) All the document receipt during the course of audit should be returned after completion of the audit and it shall be your responsibility to ensure that all documents and information received from society will be used exclusively for the Statutory audit purposes and should be kept confidential and not to be disclosed to third party at any point of time.
- d) In case any serious financial irregularity and points relating to grave deficiencies, if found the same may be communicated to the Chairman immediately without waiting for the time of submission of the report.
- e) As per the requirements of the society, the auditors will also be asked to give presentations on finding in the Audit Reports to the Finance Sub-Committee or to the Committee of Management of the SWFS.

## **RESPONSIBILITIES OF SERVICE PROVIDER**

**Following are the responsibilities of the Firm:**

### **1 Personnel Deployment**

- a) Engage at least 10 man days in a Quarter:
  - 1. One qualified/Semi qualified professional (CA/Inter CA with at least 3 years post qualification experience)
  - 2. One/two experienced Audit Assistant
- b) Prior approval to be obtained from the Competent Authority for deploying additional qualified personnel, if required.
- c) The deployed personnel should ensure proper conduct of the deployed personnel in the office premises.
- d) The personnel deployed should be polite, cordial and efficient and their actions should promote goodwill and uphold the image of SWFS. The Firm shall be responsible for any act of indiscipline on the part of the persons deployed.
- e) The Statutory auditor shall submit their observations on quarterly basis to the SWFS and ensure necessary compliance along with rectification/ correction, if any, by SWFS within 20 days of receipt of audit observations

### **2 Compliance & Reporting**

- a) Submit quarterly Statutory audit reports within 7 days after completion of quarterly audit and discussion with Chief Administrative Officer
- b) Ensure SWFS provides necessary compliance/rectification within 20 days of receipt of audit observations
- c) Maintain professional standards as per ICAI guidelines

Attend meetings/presentations when requested by SWFS

### **3 Substitute Arrangements**

If any deployed person is leaving the job, firm must:

- a) Provide suitable substitute well in advance
- b) Ensure smooth transition and handover
- c) Payment for overlapping period shall be firm's responsibility

## ELIGIBILITY AND QUALIFICATION CRITERIA

The bidders must meet all the following eligibility and qualification criteria as on date of submission of bid. The bidder should furnish supporting document for each of the following requirements with the Technical Proposal.

### 3.1 Eligibility Criteria:

Sr. No.	Eligibility Criterion	Requirement	Documentary Proof / Mode of Confirmation
1	Legal / Registration	Firm registered with Institute of Chartered Accountants of India (ICAI) for at least 10 years	Self-attested copy of ICAI Registration Certificate
2	CAG Empanelment	Firm empanelled with Comptroller & Auditor General (CAG) of India (latest empanelment, year 2025)	Self-attested copy of latest CAG Empanelment Letter
3	Partners	Minimum 3 Fellow Chartered Accountant (FCA) partners as on 01.01.2025	Self-attested copy of latest Constitution Certificate from ICAI
4	GST Registration	Valid registration under Goods & Services Tax Act	Self-attested copy of GST Registration Certificate
5	Local Presence	Branch office in Mumbai headed by a Chartered Accountant	Proof of address of Mumbai office (rent agreement / utility bill / ownership document, etc.)
6	Conflict of Interest	Firm / partners / employees shall have no direct or indirect pecuniary or other interest in matters concerning SWFS	Self-declaration on firm's letterhead (prescribed format)
7	Blacklisting	Firm / partners not blacklisted or debarred by any Central/State Govt., PSU, Bank or Autonomous Body	Self-declaration on firm's letterhead
8	Criminal Cases	No legal suit / criminal case pending or contemplated on grounds of moral turpitude or violation of law	Self-declaration on firm's letterhead
9	Disciplinary History	No disciplinary action by ICAI or any other regulator pending or resulting in adverse orders during the last 5 years	Self-declaration; verification may be done by SWFS
10	Verification Right	SWFS reserves the right to verify any declaration/document and reject the bid if information is incorrect or misleading	No separate document required

### 3.2 Qualification Criteria:

Sr. No.	Qualification Criterion	Requirement	Documentary Proof Required
1	Nature of Experience	Minimum 3 years of similar statutory audit experience in the last 5 years (01.01.2020–01.01.2025)	Annexure with client-wise experience details
2	Type of Clients	Statutory Audit experience of Central/State Govt. Autonomous Bodies, PSUs, or Autonomous Charitable Societies (funded or non-funded)	Self-attested copies of Appointment Letters / Agreements / Work Orders
3	<del>Size of Clients</del> Experience means Statutory audit experience with Central/State Autonomous Bodies/PSUs/Charitable Societies	Each client organization must have annual turnover/income exceeding Rs.25 Crores for at least 3 years in the last 5 financial years	The bidder shall submit self-certified copies of documentary evidence in support of statutory audit experience, including appointment letters / client certificates and extracts of audited financial statements indicating turnover/income exceeding ₹25 crore for at least three years during the last five financial years. Only relevant extracts may be provided, and confidential information may be suitably masked. Client contact details shall be provided for verification purposes.
4	Financial Strength	Average annual income of the firm $\geq$ Rs.50 Lakhs (any 3 years out of last 5 FYs: 2020-21 to 2024-25)  Provisional financial statements will not be considered	Audited P&L, Balance Sheets, and ITRs

### TECHNICAL EVALUATION CRITERIA

Only those firms that fulfill all the eligibility and qualification criteria shall be considered for technical evaluation as per the marking criteria specified below. Firms securing a minimum of 60 (sixty) marks in the technical evaluation shall qualify for opening of their financial proposals.

<b>S. No.</b>	<b>Criteria</b>	<b>Detailed Break-up</b>	<b>Max. Marks</b>
01	No. of years of Registration with the Institute of Chartered Accountants of India	a) Between 10 to 12 years: 10 marks b) Above 12 years, up to 15 years: 15 marks c) Above 15 years: 20 marks	20
02	No. of FCA Partners	a) Between 3 to 5 nos.: 10 marks b) Between 6 to 10 nos.: 15 marks c) Above 10 nos.: 20 marks	20
03	Similar kind of experience in conducting Statutory Audit	Must have minimum three years of similar kind of experience in conducting Statutory Audit as on 1st January, 2024 in last 5 years in conducting Statutory Audit of Central or State Autonomous Bodies / PSUs or Central/State Autonomous Charitable Societies either Funded or not Funded with annual turnover exceeding Rs. 25 Crores. Self-Attested copies of Appointment Letters/Agreements/Work Orders issued by such organizations along with extract of Audited Financial Statements in support of income or expenditures to be furnished of such organizations with annual income exceeding Rs. 25 Crores for at least 3 years in last five Financial Years i.e. from 2020-21 to 2024-25. (Self-Attested copies of Appointment Letters/Agreements/Work Orders issued by such organizations to be furnished). a) For three years: 30 marks b) Above 3 years, up to 5 years: 40 marks c) Above 5 years: 50 marks	50
04	Annual Income of the CA firm	Annual Income of the CA firm for at least 3 years in last five Financial Years i.e. from 2020-21 to 2024-25.	10

S. No.	Criteria	Detailed Break-up	Max. Marks
		a) Between Rs. 20.00 Lakh to Rs. 30.00 Lakh: 5 marks b) Above Rs. 30.00 Lakh, up to Rs. 50.00 Lakh: 7 marks c) Above Rs. 50.00 Lakh: 10 marks	
	Total		100

## **BID SUBMISSION INSTRUCTIONS**

### **10.1 Bid Submission**

Mode of Submission: ONLY through GeM Portal: <https://gem.gov.in>

Two-Bid System: Part A: Technical Bid and Part B: Financial Bid

Submission Deadline: As per displayed on GeM portal

Bid Validity: As per displayed on GeM portal

### **10.2 Technical Bid (Part A) - Contents & Upload Requirements**

Documents to be Uploaded on GeM Portal:

Upload all eligibility and qualification documents in separate PDF files with proper naming:

### **10.3 Financial Bid (Part B) - BOQ Format**

Financial bid to be submitted through GeM's Bill of Quantities (BOQ) template ONLY

BOQ Structure: GeM will provide auto-generated BOQ with following fields:

Financial Bid Evaluation Criteria: Total of 3 years' consolidated audit fees (excluding GST) will be considered for comparison

Lowest evaluated bid = L1

### **Rate Validity:**

- i) Once submitted, rates cannot be modified
- ii) No price variation during contract period
- iii) GST: Quote rates excluding GST
- iv) GST will be paid extra at applicable rates

## **BID EVALUATION & AWARD**

### **11.1 Two-Stage Evaluation**

#### **Stage 1: Technical Evaluation**

All bids evaluated against eligibility and qualification criteria and technical scoring matrix. The qualifying score: 60 out of 100

#### **Stage 2: Financial Evaluation**

Only technically qualified bidders (score  $\geq$  60) will have their financial bids opened

Date communicated through GeM portal

### **11.2 Technical Evaluation Criteria**

Maximum Marks: 100

### **11.3 Financial Evaluation Criteria**

For financial evaluation:

Total of 3 years' Statutory Audit Fees (excluding GST) shall be taken into consideration

Firm with lowest total evaluated price = L1 (winner)

Formula:

Total Bid Price = FY 2023-24 Fees + FY 2024-25 Fees + FY 2025-26 Fees (all excluding GST)

### **11.4 Tie-Breaking Mechanism**

Scenario 1: Same Lowest Price + Different Technical Scores

Winner: Firm with higher technical score

Scenario 2: Same Lowest Price + Same Technical Scores

Winner: Firm with highest average annual income in last 3 FYs immediately preceding award year among the tied bidders

Scenario 3: Still Tied

Winner: Firm with earlier ICAI registration date

### **11.5 Award of Contract**

- a) L1 bidder notified through GeM portal
- b) Letter of Award (LoA) issued through GeM
- c) Acceptance required within 7 days

- d) Contract agreement signed through GeM platform
- e) Digitally signed by both parties
- f) Commencement within 10 days of LoA

## **PAYMENT & PRICE / FEES VALIDITY**

### **1 Price Validity**

- a) No price variation would be allowed during the contract period as well as for extended contract period.
- b) Any changes in GST rates or imposition of new tax on this service during the contract period will be borne by the SWFS.

**2 Performance-Based Deductions:** The SWFS reserves the right to deduct amount from the bill as may be considered reasonable for unsatisfactory services or delay in providing of services. The decision of the society will be final in this regard.

### **3 Payment Structure:**

#### **Quarterly Payment (First Three Quarters)**

The Service Provider will raise the quarterly bills an amount equal to 1/5 of annual audit fees quoted by the Service Provider in duplicate after submission of the quarterly report to the society and hold the office till completion of work for first three quarters.

#### **Last Quarter Payment (Fourth Quarter)**

The bills of last quarter of the FY (2/5 of annual audit fee i.e. 40% of the annual audit fee) will be processed after completion of all financial activities of FY like balance sheet, preparation of Annual ITR & GST filing etc.

#### **Travel & Accommodation**

- a) No boarding & lodging, TA/DA will be provided by the Society during the Audit period.
- b) The fees should be quoted is inclusive of Travelling Allowance.

## **PERIOD OF ENGAGEMENT**

### **1 Contract Duration**

The engagement shall be for a period of three years i.e. from Financial Year 2023-24 to Financial Year 2025-26, extendable for another two years (on a year on year basis) at the discretion of the management committee of the society.

### **2 Extension Terms**

The contract may be renewed for another extended two years on a year on year basis on the same terms and conditions & professional fees of last financial year, subject to Satisfactory performance of the firm, and Mutual consent of both the parties

### **3 Commencement of Services**

The agency shall start providing services (actual engagement of personnel) within 10 days of issue of Letter of Award/Intimation.

## **SPECIAL CONDITIONS OF CONTRACT**

### **1 GeM-Specific Conditions**

a) **Contract Execution:**

Service contract will be executed through GeM platform. All amendments to be done through GeM system. Performance ratings to be given on GeM portal

b) **Communication:**

All official communication through GeM messaging system Email communication only for urgent matters (to be confirmed on GeM)

c) **Invoice & Payment:**

Invoices to be raised through GeM billing module Payment processing as per GeM payment terms (typically 10-30 days)

d) **Dispute Resolution:**

First level: Mutual discussion

Second level: GeM Dispute Resolution Mechanism

Third level: Arbitration as per GeM Standard Terms

e) **Disengagement of Staff**

SWFS may advise the firm to disengage any of its staff from service, with 24 hours prior intimation, in case the Competent Authority of SWFS found any negligence on the part of that particular staff.

f) **Responsibility for Conduct**

The firm shall be totally responsible for the conduct of the personnel engaged for the service and the society shall not be responsible for their conduct at any point of time.

g) **Damage or Pilferage**

In case of any damage/pilferage caused to the property of SWFS due to mishandling, carelessness of the firm's personnel, the same shall be recovered from the firm adjusting the amount against their quarterly bill.

h) **Confidentiality**

The persons deployed shall, during the course of their work, will have access to classified documents, which they are not supposed to divulge to third parties. Any breach of this condition shall make the firm liable for penal action under the applicable laws besides action for breach of contract.

i) **Working Facilities**

The society shall provide suitable place for sitting for the deployed persons.

j) **Tax and Statutory Compliance**

The firm shall also be liable for depositing all taxes, levies, cess, etc. on account of service rendered to SWFS with the concerned tax collection authorities, from time to time, as per the applicable rules and regulations. The firm shall have the responsibility to furnish documentary evidence in support of the statutory compliance to SWFS as and when sought for.

**k) Tax Deducted at Source (TDS)**

The Tax Deducted at Source (TDS) shall be done as per the provisions under Income Tax Act & Goods & Service Tax Act.

**l) Penalty for Non-Performance**

In case of non-performance, part performance or non-adherence of the statutory obligations due to negligence on part of the Firm, penalty would be imposed by the SWFS proportionate to the extent of default/non-compliance.

**i) No Liability for Loss or Injury**

SWFS shall not be responsible for any financial loss or any injury to any person deployed by the firm in the course of their performing the functions/duties, or for payment towards any compensation.

**j) Substitute Arrangements**

The Firm shall provide a suitable substitute well in advance if there is any probability of the person leaving the job due to his/her own personal reasons. The payment in respect of the overlapping period of the substitute shall be the responsibility of the Firm.

**k) Cancellation Rights**

SWFS reserves the right to cancel this tender process at any time without assigning any reason before the selection of CA Firm and the tenderers shall not be entitled to claim any damage or compensation due to such cancellation.

**2 PENALTY CLAUSES**

**i) Penalty for Delay or Breach**

In case the Firm fails to commence/execute the work as stipulated in the agreement or there is a breach of any terms and conditions of the tender and reserves the right to impose the penalty as detailed below:

**a) For Delay up to 2 Weeks**

2% of cost of order/agreement per week, up to 2 weeks delay.

**b) For Delay Beyond 2 Weeks**

After 2 weeks delay, SWFS reserves the right to:

1. Cancel the contract and withhold the agreement
2. Get this job be carried out from other firm(s) from the open market at competitive rates
3. The defaulting firm will be blacklisted for a period of 3 years

**ii) Penalty for First Breach**

For any breach of contract, SWFS shall impose a penalty to the extent of Rs. 10,000/- only on the first occasion upon the firm in the event of breach, violation or contravention of any of the terms and conditions contained herein brought to the notice of the SWFS.

**iii) Penalty for Repeated Breach**

If the lapse is repeated, the extent of penalty will be doubled on each such occasion.

Example:

1. First breach: Rs. 10,000/-
2. Second breach: Rs. 20,000/-
3. Third breach: Rs. 40,000/-
4. Fourth breach: Rs. 80,000/-