बिड संख्या/Bid Number: GEM/2026/B/8011037
दिनांक /Dated: 08-09-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	29-09-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	30-09-2026 17:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	30 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Environment Forest And Climate Change
विभाग का नाम/Department Name	Na
संगठन का नाम/Organisation Name	National Centre For Sustainable Coastal Management
कार्यालय का नाम/Office Name	National Center For Sustainable Coastal Management
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :alokranjan@ncscm.res.in Buyer Email id: procurement.ncscm@nic.in
वस्तु श्रेणी /Item Category	Custom Bid for Services - APPOINTMENT OF A CHARTERED ACCOUNTANT (CA)
समान श्रेणी/Similar Category	• Financial Audit Services
अनुबंध अवधि /Contract Period	1 Month(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	9 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover	Yes | Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover	Yes | Complete

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/**Document required from seller**	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),OEM Annual 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 दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/**Do you want to show documents uploaded by bidders to all bidders participated in bid?**	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / **Minimum number of bids required to disable automatic bid extension**	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / **Number of days for which Bid would be auto-extended**	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**	2 Days
न्यूनतम मूल्य/**Floor Price**	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / **Estimated Bid Value in INR (Inclusive of all taxes)**	240000
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

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

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

1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
3. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
4. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
5. 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.
6. 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.
7. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal 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 themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on

documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer 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 seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
8. 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.
9. 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.
10. 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.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

APPOINTMENT OF AUDITOR - 1788862370.xlsx

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

GEM Availability Report (GAR):1788861559.pdf

Introduction about the project /services being proposed for procurement using custom bid functionality:1788861661.pdf

Instruction To Bidder:1788861907.pdf

Pre Qualification Criteria (PQC) etc if any required:1788861911.pdf

Scope of Work:1788861915.pdf

Payment Terms:1788861919.pdf

Penalties:1788861922.pdf

Quantifiable Specification / Standards of The Service/ BOQ:1788861926.pdf

Project Experience and Qualifying Criteria Requirement:1788861929.pdf

Educational Qualification including Profile of SME/Consultants /Professional Resources /Technical Resources if they are part of Project .:1788861932.pdf

Any other Documents As per Specific Requirement of Buyer -1:1788861938.pdf

Any other Documents As per Specific Requirement of Buyer -2:1788861941.pdf

Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:1788861948.pdf

Custom Bid For Services - APPOINTMENT OF A CHARTERED ACCOUNTANT (CA) (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	APPOINTMENT OF A CHARTERED ACCOUNTANT (CA)
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
एडऑन /Addon(s)	

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

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

प्राचल/Parameter	मूल्य/Values
कोर / Core	240000

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Muthumani Rk	600025,NATIONAL CENTER FOR SUSTAINABLE COASTAL MANAGEMENT, MINISTRY OF ENVIRONMENT FOREST AND CLIMATE CHANGE, GOVT OF INDIA, ANNA UNIVERSITY CAMPUS	Project / Lumpsum Based	N/A

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

1. **Generic**

   OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers’ controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers’ Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. 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.
14. 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 catalogues 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. 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 General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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---

Report ID: GEM/GARPTS/08092026/2SKLUAQ6F3I4
Report Name: Appointment of a Chartered Accountant
Generated By: Muthumani Rk , NA , Ministry of Environment Forest and Climate Change

Generated On: 08/09/2026
Valid till: 08/10/2026

GeM Availability Report and Past Transaction Summary

GeM Availability Report and past transaction summary report is generated based on the specifications searched by the Buyer. The specification may be modified appropriately for searching relevant categories on GeM. Buyer may navigate to GeM category page by clicking on the category link to view category specifications and products/services available in the category.

Order Count and Order Value displayed is on a cumulative basis since GeM inception.

1. Search String: Appointment of a Chartered Accountant

Search type: Service

1. There are categories available on GeM matching your requirements (as listed here). You can create a bid on GeM with a product closest matching your required specifications and add additional parameters in specifications through Corrigendum using RMS functionality.
2. If you feel that category TP needs updating you can submit category updating request also through RMS.
3. If you do not want to use any of the above option and want to proceed for procurement outside GeM, please suggest the specifications of the required product for creation of new category on GeM for future procurement.

Search Result: Category available/suggested on GeM but marked as "not matching requirements" by the buyer with undertaking as under:

It is certified that I have thoroughly checked all probable categories suggested by GeM and I am satisfied that the product required is not covered / does not fall in any of the suggested categories and can not be procured under any of these categories even after inclusion of List of Values(LOV) wherever possible in category specifications of suggested categories. It is also certified that the technical specification requirement are such that these can not be covered even by adding specification parameters using ATC in any of the GeM suggested categories. This is a one-time requirement hence new category creation is not proposed / or requirement is recurring but request for new category creation will be submitted separately post generation of GeMARPTS.

Estimated Value Of Procurement: ₹ xxxxxx.x

Category Name	Order Count			Order Value (in Lakhs)		
	Direct Purchase	Reverse Auction	Bid	Direct Purchase	Reverse Auction	Bid
Hiring of Chartered Aircrafts	0	0	12	0	0	42,298
Disaster Recovery as a Service (DRaaS)	0	1	12	0	9	4,792
Outsourcing Delivery of Public Service as a Project	0	21	37	0	3,48,563	40,111
Manpower Hiring for Financial Services	0	51	382	0	322	5,451

National Centre for Sustainable Coastal Management (NCSCM)
Ministry of Environment, Forest & Climate Change
Government of India
Anna University Campus
Chennai - 600025

REQUEST FOR PROPOSALS (RFP) FOR APPOINTMENT OF A CHARTERED ACCOUNTANT (CA) FIRM FOR THE AUDIT OF THE PROJECT TITLED "HOLISTIC CONSERVATION AND INTEGRATED MANAGEMENT OF WETLANDS"

Ref.No.NCSCM/PROC/2026/WETLAND-AUDIT **08-09-2026**

1. National Centre for Sustainable Coastal Management (NCSCM) is an Autonomous Center under the Ministry of Environment, Forest and Climate Change, Government of India. The Centre is established within the Anna University Campus, Chennai. NCSCM is registered under the Tamil Nadu Societies Registration Act 1975 and is implementing several projects under consultancy mode, apart from executing projects of other Ministries of the Government of India and State Government(s) in Marine and Coastal environment.

2. Consulting services are now required for the audit of the Project titled "Holistic Conservation and Integrated Management of Wetlands", implemented by NCSCM during the period from 2021-22 to 2025-26. **The detailed TOR is at Annexure-I.**

3. NCSCM intends to select a Firm from the eligible CA Firms, who would submit their proposals.

4. The selected Firm shall conduct the audit for the aforementioned Project for a period of 5 years from the FY 2021-22 to 2025-26.

5. An Entity will be selected in accordance with the Quality and Cost Based Selection (QCBS) procedures set out in the General Financial Rules (GFR) 2017 and Manual for Procurement of Consultancy & Other Services 2017 of the Department of Expenditure, Ministry of Finance, Government of India.

6. The eligibility criteria for the assignment are as follows:

   i) The Firm must be a legally constituted entity (under the Indian Companies Act 1956/ 2013; or established under the LLP Act, 2008; or Partnership Firm); and should have been in operation for at least 10 years as on 31st August, 2026.
   (Self-attested copy of Firm Card/ Certificate be enclosed.)

ii) The Firm must have a minimum average annual turnover of Rs.50 Lakh (Rupees Fifty Lakh only) during the last three Financial Years i.e. 2022-23 to 2024-25.
(Self-attested copies of Audited Profit & Loss Accounts and Balanced Sheets be enclosed.)

iii) The Firm including its subsidiary firm/ company should not have been suspended/ debarred/ blacklisted by any Ministry/ Department/ Organization as on the date of submission of their Proposal.
(Declaration in Annexure-III be enclosed.)

iv) The Firm must have experience of having conducted Statutory/ Internal/ Revenue/ Concurrent/ Tax Audit for any Central/ State Government/ Externally Aided Project/ Autonomous Body/ PSU in India for any of the last 5 Financial Years i.e. 2021-22 to 2025-26.
(Self-attested copies of Work Orders/ Service Orders/ Agreements/ Contracts/ Completion Certificates/ Performance Certificates from the Clients along with information in Annexure-IV be enclosed.)

v) The Firm must have at least 3 Chartered Accountant Partners in full-time practice.
(Self-attested copy of Firm Card/ Certificate be enclosed.)

vi) The Full-time Partners must have experience of having conducted Statutory/ Internal/ Revenue/ Concurrent/ Tax Audit for any Central/ State Government/ Externally Aided Project/ Autonomous Body/ PSU in India for any of the last 5 Financial Years i.e. 2021-22 to 2025-26.
(Self-attested copies of Work Orders/ Service Orders/ Agreements/ Contracts/ Completion Certificates/ Performance Certificates from the Clients along with information in Annexure-V be enclosed.)

vii) The Firm must not have any conflict of interest as per GFR 2017 (and subsequent amendments, if any).
(A Declaration in Firm's Letter Head be enclosed.)

Note:

- **A Checklist in this regard is placed at Annexure-II, which is to be filled in by the Firm.**
- **In case the above requirement is not met by a CA Firm, their Proposal shall not be considered for further evaluation.**

7. The evaluation criteria are as mentioned below:

S. No.	Evaluation Criteria	Maximum Marks
(a)	**General Qualification** (i) **Standing of the Firm as on 31st August, 2026: (Maximum Marks- 5)** • 10-11 years standing- 1 mark • Above 11 years to 15 years standing- 2 marks • Above 15 years to 20 years standing- 3 marks • Above 20 years to 25 years standing- 4 marks • More than 25 years standing- 5 marks (ii) **Experience of the Firm in the following works with Government Organizations/ Externally Aided Projects/ Autonomous Bodies/ PSUs in India for the last 5 Financial Years i.e. 2021-22 to 2025-26: (Maximum Marks- 50)** • Statutory/ Internal/ Revenue/ Concurrent/ Tax Audit **(5 marks for each project subject to a maximum of 50 marks)** **Note: In the event of an extension of the contract, every year will be treated as a separate project.**	**55**
(b)	**Nos. of Full-time Partners** Minimum 3 Chartered Accountant Partners **(2 marks for each partner subject to a maximum of 10 Marks)**	**10**
(c)	**Experience of the Full-time Partners in the following works with Government Organizations/ Externally Aided Projects/ Autonomous Bodies/ PSUs in India during the last 5 Financial Years i.e. 2021-22 to 2025-26:** Statutory/ Internal/ Revenue/ Concurrent/ Tax Audit **(5 marks for each partner subject to a maximum of 20 marks)** **Note: Each Partner must have conducted at least one such audit.**	**20**

(d)	**Average Annual Turnover of the Firm during the last three Financial Years i.e. 2022-23 to 2024-25:** (i) Rs.50 Lakh to Rs.75 Lakh - 5 marks (ii) Above Rs.75 Lakh- 10 marks	**10**
(e)	**Number of Branches as on 31st August, 2026:** (i) Up to 3 Branches: 3 Marks (ii) More than 3 Branches: 5 Marks	**05**
	Total	**100**

8. Once the Firms meet the minimum criteria stated in Para 6 above, the Proposals shall be evaluated strictly based on the substantive information/credentials/documentary evidence submitted by the Firms in support of the information as asked for at Para 7 above. The Firms which secure a minimum of 80 marks out of 100 will be shortlisted and eligible for evaluation of their Financial Proposals.

9. The lowest evaluated Financial Proposal (Fm) will be given the maximum financial score (Sf) of 100.
   The formula for determining the financial scores (Sf) of all other Proposals is as follows:

   Sf = 100 x Fm/ F, in which "Sf" is the financial score, "Fm" is the lowest price and "F" the price of the proposal under consideration.

   The weights given to the Technical (T) and Financial (P) Proposals are:

   T = 80% and

   P = 20%

   Proposals would be ranked according to their combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; T + P = 1) as following: S = St x T% + Sf x P%.

   The firm securing the highest combined score (technical + financial) shall be awarded the contract.

   In case two or more firms secure the same highest combined score, the firm (among the firms securing the same highest combined score) having more number of audit works with government during the period from FY 2022-23 to 2024-25, shall be awarded the contract.

10. The eligibility criteria of 'Standing of Firm (General Qualification)' and 'Turnover' as given above in 7 (a) (i) & 7 (d) respectively are exempted for Micro and Small Enterprises (MSEs) as defined in MSE Procurement Policy

and Startups as defined by Department of Industrial Policy and Promotion (DPIIT). These Firms will be given full marks for the above two parameters. In the case of MSME/ Startup, the Firm shall submit the required documents along with an Undertaking in **Annexure-VI**.

11. Joint Ventures/ Consortiums are not allowed to participate in this RFP.

12. In case of an abnormally low bid, NCSCM may reject the Proposal. An Abnormally Low Bid is one in which the proposal price, in combination with other elements of the proposals, appears so low that it raises material concerns as to the capability of the Firm to perform the contract at the offered price. The decision of the NCSCM is final in treating a Proposal as an abnormally low bid.

13. Interested Firms can download the RFP document containing detailed terms & conditions, scope of work and eligibility criteria from the tender portal.

14. The cost of the RFP document is **NIL**.

15. The Proposal along with this RFP should be signed and properly indexed with heading & page numbering and supporting documents should be attached as per **Annexure-II**.

16. An authorized representative of the Firm shall sign and submit the Proposal. The authorization shall be in the form of a written power of attorney as per **Annexure-VII**.

17. The Proposals (both technical and financial) from the interested and eligible CA Firms shall be submitted online within the due date & time in the prescribed format and manner.

18. There is no system of receipt of proposal through offline mode.

19. The Proposal shall remain valid for a period **not less than 90 days** after the last date of submission of Proposals.

20. **Non-submission of this IFQ, duly signed by the Firm, shall lead to the rejection of the Proposal of that Firm.**

21. **The Minimum Fee for this assignment is Rs.2.40 Lakh, excluding Taxes.**

22. **Any Proposal quoting below the Minimum Fee shall be liable for rejection without giving any reason thereof.**

23. **The Technical Proposals containing any financial information such as quoted rates, shall be declared as non-responsive.**

24. NCSCM reserves the right to reject any or all proposals without assigning any reason.

NCSCM, Chennai

Annexure-I

Terms of Reference
for
Appointment of a Chartered Accountant (CA) Firm for the Audit of the Project titled "Holistic Conservation and Integrated Management of Wetlands"

1. Background

The Ministry of Environment, Forest & Climate Change has sanctioned financial assistance of ₹52.47 Crore for a period of five years for implementation of the project "Holistic Conservation and Integrated Management of Wetlands". The audit is intended to provide independent assurance that the grant has been utilized in accordance with the sanction order, General Financial Rules (GFR), 2017 (and subsequent amendments, if any) and other applicable Government of India guidelines.

2. Objectives of Audit

The audit shall:

1. Verify that grant funds have been utilized solely for the approved objectives of the project.
2. Confirm compliance with the terms and conditions stipulated in the sanction order.
3. Assess adequacy and effectiveness of financial management and internal controls.
4. Verify compliance with applicable provisions of GFR 2017 (and subsequent amendments, if any), procurement guidelines and other Government instructions.
5. Certify the correctness of expenditure reported in the Utilization Certificate (UC).
6. Identify deviations, irregularities, ineligible expenditure, if any, and recommend corrective measures.

3. Scope of Audit

The audit shall cover:

A. Financial Audit

- Verification of receipts and utilization of grants released by MoEF&CC.
- Examination of books of accounts, vouchers, invoices, payment records and supporting documents.
- Verification of bank reconciliation statements and operation of the separate project bank account.
- Confirmation that payments have been made through banking channels and not in cash.
- Verification of year-wise and component-wise expenditure against approved budget.

B. Compliance Audit

The auditor shall verify compliance with the following conditions:

- Grant is utilized only for the approved project activities.
- No duplication of expenditure under any Central or State Government scheme.
- No regular posts created under the project; manpower engaged only on contractual basis.
- Procurement carried out through Government e-Marketplace (GeM) and in accordance with GFR 2017 (and subsequent amendments, if any).
- Travel expenditure complies with Government norms and SR 190 wherever applicable.
- Utilization Certificates and Progress Reports submitted in prescribed format.
- Unspent balance, if any, properly accounted for and dealt with as per Government instructions.
- Fixed assets created from grant are properly recorded and not disposed of without Ministry approval.
- Satellite photographs and physical progress reports maintained wherever required.

C. Procurement Audit

The auditor shall verify:

- Procurement planning.
- Tendering/ GeM procedures.
- Comparative statements.
- Purchase approvals.
- Receipt and inspection of goods/services.
- Asset capitalization and inventory records.

D. Asset Verification

Conduct physical verification of assets procured under the project (on sample basis or as decided) of:

- Equipment
- Hardware
- Software
- GIS infrastructure
- Other assets created under the project

Verify that the Asset Register is maintained and assets are used exclusively for project purposes.

4. Audit Criteria

The audit shall be conducted with reference to:

- Sanction Order issued by MoEF&CC.
- General Financial Rules (GFR), 2017 (and subsequent amendments, if any).
- Applicable Delegation of Financial Powers.
- GeM Procurement Guidelines.
- Government accounting standards and applicable auditing standards.
- Project approval and sanctioned budget.
- Applicable Government of India instructions issued from time to time.

5. Audit Methodology

The auditor shall:

- Review project documents and sanction order.
- Examine financial records and supporting documents.
- Conduct test checks of transactions.
- Verify procurement records.
- Review internal controls.
- Verify physical assets.
- Hold discussions with project officials.
- Conduct field verification wherever considered necessary.

6. Deliverables

The auditor shall submit:

1. Audit Report.
2. Statement of observations and recommendations.
3. Certification on utilization of grant.
4. Statement of ineligible or unsupported expenditure, if any.
5. Compliance status against each condition of the sanction order.
6. Executive Summary highlighting key findings.

The entire audit work including submission of reports has to be completed within 30 days from the date of award of contract.

7. Audit Period

The audit shall cover 5 years from the FY 2021-22 to 2025-26 including all expenditures incurred under the sanctioned project during the period under review.

8. Required Outputs

The audit report should specifically certify:

- Whether grants have been utilized for intended purposes.
- Whether expenditure is admissible and supported by records.
- Whether procurement is complied with Government procedures.
- Whether financial statements present a true and fair view of project expenditure.
- Whether any irregularity, excess expenditure, diversion of funds or non-compliance has been observed.

9. Reporting Format

The report should include:

- Executive Summary
- Audit Objectives
- Scope and Methodology
- Financial Findings
- Compliance Findings
- Procurement Review
- Asset Verification
- Internal Control Assessment
- Recommendations
- Management Responses
- Auditor's Certification

10. Facilities to be provided by the NCSCM:

i. NCSCM will provide office space within the premises of NCSCM, workstations and all office equipment & stationery required by the selected Firm.

ii. In case the selected Firm is required to visit in or outside of Chennai in any matter related to this assignment, the TA/DA expenses will be borne by the NCSCM as per the TA/DA rules of NCSCM, if any, or paid on actual basis.

11. Payment under the Contract:

100% Payment shall be made after completion of audit and submission of deliverables as mentioned in the point number 6 above and as per the desired output and reporting format as mentioned in point number 8 and 9 above.

Annexure-II

Checklist

Sl. No.	Particulars	Submitted (Yes/ No)	Page Reference
1.	RFP, duly signed by the CA Firm		
2.	Self-attested copy of Firm Card/ Certificate		
3.	Self-attested copy of PAN Card		
4.	Self-attested copy of GST Registration Certificate		
5.	Self-attested copy of valid MSE Registration Certificate, if any		
6.	Self-attested copy of valid Start-up Registration Certificate, if any		
7.	Self-attested copies of Audited Profit & Loss Accounts and Balance Sheets for the last 3 Financial Years i.e. 2022-23 to 2024-25.		
8.	Self-attested copies of Work Orders/ Service Orders/ Agreements/ Contracts/ Completion Certificates/ Performance Certificates from the Clients in compliance to Point No. 6 (iv) of this RFP.		
9.	Self-attested copies of Work Orders/ Service Orders/ Agreements/ Contracts/ Completion Certificates/ Performance Certificates from the Clients in compliance to Point No. 6 (vi) of this RFP.		
10.	Declaration in Annexure-III		
11.	Information in Annexure-IV		
12.	Information in Annexure-V		
13.	Undertaking in Annexure VI		
14.	Self-attested copy of Power of Attorney (Annexure-VII)		
15.	Declaration in Firm's Letter Head indicating that the Firm does not have any conflict of interest as per GFR 2017 (and subsequent amendments, if any).		

Note: Non-submission of this IFQ, duly signed by the Firm, shall lead to the rejection of the Proposal of that Firm.

Annexure-III

Undertaking

(On the Letter Head of the Firm)

I ___________ son/daughter of _______________ resident of ___________________ solemnly undertake that I am an authorized signatory of M/s ______________________ *(insert name of the company with full address)* and I hereby undertake that we have not been suspended/ debarred/ blacklisted by any Ministry/Department/Organization/PSU as on the date of submission of our Proposal.

Signature: ________________
Name: ___________________
Designation
Mobile Number: ___________

Company Seal

<u>Annexure-IV</u>

Details of Experience of having conducted Statutory/ Internal/ Revenue/ Concurrent/ Tax Audit for any Central/ State Government/ Externally Aided Project/ Autonomous Body/ PSU in India during the last 5 Financial Years i.e. 2021-22 to 2025-26

S. No.	Name & Address of the Client	Type of Audit	Year of Audit
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

Note: If needed, the CA Firms may include additional rows for relevant additional works undertaken by them during the last 5 Financial Years i.e. 2021-22 to 2025-26.

Annexure-V

Details of Experience of the Full-time Partners having conducted Statutory/ Internal/ Revenue/ Concurrent/ Tax Audit for any Central/ State Government/ Externally Aided Project/ Autonomous Body/ PSU in India during the last 5 Financial Years i.e. 2021-22 to 2025-26

S. No.	Name of the Partner	Name & Address of the Client	Type of Audit	Year of Audit
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Note: If needed, the CA Firms may include additional rows for relevant additional works undertaken by their Full-time Partners during the last 5 Financial Years i.e. 2021-22 to 2025-26.

Annexure-VI

Undertaking by MSMEs/ Startups

(On the Letter Head of the Firm)

a) I/ We have read and understood all the conditions and requirements in the tender document.

b) I/ We are applying in this tender in the capacity of MSME/Startup and comply with all the laid down provisions as per General Financial Rules 2017 and as amended from time to time.

c) The following documents, to substantiate my claim as MSME/ Startup as required under GFR 2017 (and subsequent amendments, if any), are enclosed:
   - --------------
   - --------------

d) I/ We hereby certify that all the information furnished above are true to my knowledge. I have no objection to NCSCM verifying any or all the information furnished in this document with the concerned authorities, if necessary.

e) In case I/ We haven't submitted any of the requisite/ mandatory documents as per GFR 2017 (and subsequent amendments, if any), then NCSCM reserves the right to accept or reject the proposal without assigning any reason thereof.

f) In the event of any information or statement being found to be incorrect in any way and at any time, the same be construed to be a misrepresentation, enabling NCSCM to cancel the proposal at any point of time.

g) I/ We also certify that, I/ We have understood all the terms and conditions indicated in the tender document and hereby accept the same completely and unconditionally.

Date

Signature of the Authorized Signatory

Name of the Firm

Seal of the Firm

Power of Attorney

(On the Letter Head of the Firm)

We (name of the company and address of the registered office) do hereby appoint and authorize Mr./Ms. (full name and residential address) who is presently employed with us and holding the position of _____________, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to our Proposal for **Appointment of a Chartered Accountant (CA) Firm for the Audit of the Project titled** "**Holistic Conservation and Integrated Management of Wetlands**", including signing and submission of all documents and providing information/ responses to NCSCM in all matters in connection with our Proposal.

Dated _________ day of (Month) 2026

For

(Signature)

(Name, Designation, and Address) Accepted

(Signature)

(Name, Title, and Address of the Authorized Person along with official stamp)

Note: In case the Proposal is signed by an authorized Director/ Partner of the CA Firm, the power of attorney may be signed by that person also.

Format of Financial Proposal

S. No.	Particulars	Amount (Excluding GST) (in Rs.)
A	**B**	**C**
1.	Fees for the Audit of the Project titled "Holistic Conservation and Integrated Management of Wetlands"	

Price Excluding GST: Rs. ……………… (Rupees……………………………) only

Note:

1. **This is a Format for Financial Proposal, which is for reference only.**
2. **The CA Firms are requested to submit their Financial Proposals separately in the prescribed BoQ in the tender portal.**
3. **GST will be charged as per actual.**
4. **The above quote must include all out-of-pocket expenses excluding TA/DA.**
5. **In case the selected Firm is required to visit in or outside of Chennai in any matter related to this assignment, the TA/DA expenses will be borne by the NCSCM as per the TA/DA rules of NCSCM, if any, or paid on actual basis.**
6. **NCSCM will provide office space within the premises of NCSCM, workstations and all office equipment & stationery required by the selected Firm.**
7. **TDS/GST TDS will be deducted as per prevailing norms.**
8. **The Technical Proposals containing any financial information such as quoted rates, shall be declared as non-responsive.**

Undertaking for Custom bid / BoQ Creation on GeM

(to be filled by the Competent Authority)

File Number: NCSCM/PROC/2026/WETLANDAUDIT

Subject: Undertaking for Creation of Custom Bid / BoQ for Goods / Services required on GeM

1. Goods / services Required (Please specify the exact goods / services required):

SERVICE

2. Searching string used in the GeM Availability Report & Past Transaction Summary (Please state the exact search string used to find suitable categories):

APPOINTMENT OF A CHARTERED ACCOUNTANT (CA)

3. GARPTS ID (mention GeM Availability Report ID):

GEM/GARPTS/08092026/2SKLUAQ6F3I4

4. Categories which will be selected for sending notification from GeM:
APPOINTMENT OF A CHARTERED ACCOUNTANT (CA)

5. Undertaking:

1. I acknowledge that the creation of custom bid / BoQ is an exceptional process, warranted only when categories are unavailable on GeM for the required goods / services. I Dr.Purvaja Ramachandran undertake to the following:
2. Our office / organization has diligently conducted a comprehensive search using the provided search parameters, confirming the absence of relevant categories for goods / services.
3. To the best of our knowledge, our office / organization has provided an accurate and detailed description of the required goods / services in para 1 above.
4. We have meticulously selected the most relevant categories for notification in para 4 above.
5. Our office / organization stands fully prepared to justify the necessary for a custom bid / BoQ to GeM upon request.

Authorised Signatory
Scientist – G & Division Chair
NCSCM, Anna University Campus
Chennai – 600 025, Tamil Nadu

Note: This undertaking will be attached to BoQ / Custom bid published and will be available in public domain.