बिड संख्या/Bid Number: GEM/2026/B/7988453
दिनांक /Dated: 09-09-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	21-09-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	22-09-2026 18:00:00
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 Personnel Public Grievances And Pensions
विभाग का नाम/Department Name	Department Of Personnel And Training
संगठन का नाम/Organisation Name	Central Civil Services Cultural And Sports Board
कार्यालय का नाम/Office Name	Lok Nayak Bhawan
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :secy-ccscsb@gov.in Buyer Email id: secy-gkk@gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(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
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,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा 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**	Single Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /**Time allowed for Technical Clarifications during technical evaluation**	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / **Estimated Bid Value in INR (Inclusive of all taxes)**	30000
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. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
2. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs 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.
3. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
4. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company'sexistence as per ICAI certificate: As per RFP

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 RFP

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 RFP

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

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:1788953874.pdf

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
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	Audit of financial statements
Type of Industries/Functions	autonomous body
Frequency of Progress Report	yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	yearly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

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	Rajeev Verma	110003,LODHI ROAD	Project / Lumpsum Based	• Number of Months for which Post Audit Support is required : 1

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

2. **Generic**

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

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 शर्ते/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 शर्ते/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---

GRIH KALYAN KENDRA

Under the aegis of Department of Personnel and Training,
Ministry of Personnel, Public Grievances and Pensions

REQUEST FOR PROPOSAL (RFP)

REQUEST FOR PROPOSAL FOR SELECTION OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY AUDIT, TAX COMPLIANCE AND FINANCIAL ADVISORY SERVICES – FY 2025-26

Financial Year 2025-26

1. Invitation for Bids

Grih Kalyan Kendra (GKK), Lodhi Road Complex, New Delhi, a society under the aegis of the Department of Personnel and Training, Government of India, invites bids from eligible Chartered Accountant firms for undertaking the statutory audit of GKK for the Financial Year 2025-26, together with the tax-compliance, statutory-compliance and financial advisory services specified in this RFP.

The assignment shall cover the operations, receipts, expenditure, grants, assets, liabilities, accounting records and financial transactions of GKK and its offices/centres/units, as applicable.

The audit shall be conducted in accordance with applicable Standards on Auditing issued by ICAI, the applicable accounting framework/Uniform Format of Accounts followed by GKK, and the terms of reference contained in this RFP.

2. Nature and Period of Engagement

1. The initial engagement shall be for one financial year, i.e. FY 2025-26.
2. The engagement may be extended for a further period of up to two years, one year at a time, subject to satisfactory performance, approval of the competent authority and mutual agreement on terms and conditions.
3. The engagement is not automatic or an entitlement of the selected firm.

3. Eligibility Criteria

The bidder shall satisfy all the following mandatory conditions:

- The firm shall be registered with the Institute of Chartered Accountants of India (ICAI).
- The firm shall be empanelled with the Comptroller and Auditor General of India (CAG) for the relevant financial year and shall submit documentary proof.
- The firm shall be based/located in Delhi/NCR and have adequate professional and audit staff available for the assignment.
- The bidder shall have experience of auditing/certifying final accounts of Central Government autonomous bodies, Government societies, Government-funded organisations or similar institutions.
- The bidder shall have successfully completed statutory audit of at least one Central Government autonomous body/society/organisation for a minimum of three financial years, OR statutory audit assignments of at least three such organisations during the preceding five financial years.
- The firm/partners shall be familiar with the Uniform Format of Accounts prescribed/used for Government organisations and with applicable statutory compliances.
- The firm shall possess valid PAN and GST registration, wherever applicable.
- The firm shall not have been blacklisted/debarred by any Central/State Government Department, Government organisation, PSU, autonomous body or statutory/regulatory authority as on the date of submission of the bid.

- The firm shall disclose any actual or potential conflict of interest and shall maintain professional independence in accordance with applicable ICAI requirements.

4. Partner and Audit Team

- The assignment shall be supervised by a Partner/Proprietor of the firm having at least seven years of post-qualification experience, including relevant Government/autonomous body audit experience.
- The bidder shall provide details of the partner proposed for the assignment and the audit team, including qualifications and experience.
- The proposed engagement partner shall not be changed without prior written approval of GKK, except for unavoidable circumstances, in which case a partner of equivalent or higher experience shall be proposed.
- The firm shall deploy adequate qualified staff to complete the assignment within the stipulated timelines.

5. Scope and Objectives of the Assignment

The principal objective is to independently examine the financial statements/final accounts of GKK, the accounting systems and internal controls, operations and funds management, and to report deficiencies, deviations, risks and recommendations to the Secretary, GKK and the Board, as applicable.

The audit shall provide professional assurance on the correctness and completeness of the accounts and on compliance with applicable rules, approved procedures and statutory requirements. The auditor shall not assume management or bookkeeping responsibilities.

6. Detailed Scope of Statutory Audit

- Cover all operations of GKK, including all receipts and applications of funds.
- Verify systems and supporting documents, records and accounts relating to financial transactions.
- Undertake comprehensive verification/vouching of receipts, payments, journal vouchers and other financial transactions. 100% verification shall be undertaken for grants, procurement, major expenditure, advances, statutory payments and other high-value/high-risk transactions as identified by GKK/auditor.
- Review internal controls relating to accounting, financial reporting, compliance, delegated authority, safeguards, protection of assets and prevention/detection of irregularities.
- Verify the computerized accounting system and linkage between accounting records and supporting documentation.
- Verify documentary evidence supporting goods and services supplied and payments made.
- Examine grants received/receivable, their utilisation, allocation, unspent balances, utilisation certificates, interest and compliance with grant conditions.
- Examine procurement and stores procedures, including approvals, quotations/tenders, GeM procurement wherever applicable, comparative statements, purchase orders, receipt of goods/services, bills and payments.
- Verify payroll/honorarium, attendance, deductions, recoveries, statutory deductions and compliance with approved norms.
- Verify cash book, bank book, contingent registers, stock/stores records, logbooks and other prescribed records.
- Verify bank reconciliation statements and review long-outstanding unreconciled items.
- Review advances and identify advances overdue for settlement/recovery.
- Verify debt, deposit, suspense and remittance balances and steps taken for their clearance.
- Verify interest calculations, receipts and accounting.
- Examine Fixed Asset Register and the system for annual physical verification; sample physical verification of significant/high-value assets shall be undertaken wherever considered necessary.
- Verify correctness of final accounts at year-end and whether accounting entries are passed periodically and under correct heads of account.
- Verify statutory payments and returns, including TDS, GST and other applicable statutory liabilities/returns.
- Review whether payments are made in accordance with applicable rules/orders and whether arithmetical calculations are correct.

- Examine recoveries/deductions for taxes, advances and other amounts.
- Investigate significant accounting or connected-record matters that come to the auditor's attention.
- Review cash management and provide prudent cash-management recommendations.

7. Tax and Statutory Compliance Services

The following services shall form part of the assignment and shall be included in the professional fee quoted by the bidder, unless specifically stated otherwise in the financial bid:

- Professional advice on Income Tax matters applicable to GKK.
- Assistance/advice regarding GST and other applicable indirect tax matters.
- Verification of TDS deductions, deposits and applicable returns.
- Preparation/filing of the annual Income Tax Return of GKK, wherever applicable.
- Assistance in other annual statutory returns/compliances specifically applicable to GKK.
- Timely advice to GKK regarding material changes in tax/statutory requirements affecting its operations.

The auditor shall provide advice and compliance assistance but shall not assume the statutory or managerial responsibility of GKK's Accounts/Administration function.

8. Extent of Vouching and Audit Methodology

The audit shall be risk-based and comprehensive. The auditor shall exercise professional judgment and conduct such tests, controls, confirmations, reconciliations, analytical procedures and substantive verification as are necessary. For specified high-risk categories and transactions, including grants, procurement, major expenditure, advances and statutory payments, 100% verification/vouching shall be undertaken.

9. Reporting and Deliverables

The auditor shall submit the following:

- Statutory Audit Report on the financial statements/final accounts.
- Management Report/Management Letter containing significant observations and recommendations.
- Report to the Board of GKK through the Secretary, GKK.
- Audit Observation Compliance Report covering the action taken by GKK on earlier/current observations, wherever applicable.
- Specific reports/certificates required under applicable law, grant conditions or by GKK.

The Management Report shall, wherever relevant, present each observation with: (a) observation/finding; (b) applicable rule/procedure; (c) amount involved; (d) risk/financial implication; (e) cause; (f) recommendation; (g) management response; (h) corrective action; and (i) status of compliance.

The auditor shall report deficiencies and review corrective action; responsibility for implementing corrective measures shall remain with GKK.

10. Audit Timeline

- GKK shall endeavour to keep the final accounts and supporting records ready by 31 August 2026.
- The auditor shall commence the audit within seven working days of intimation by GKK that the records are ready.
- The auditor shall communicate significant preliminary observations during the audit to enable factual clarification.
- The final audit report shall be submitted on or before 15 October 2026, subject to timely availability of complete records and information by GKK.

11. Responsibilities of GKK

- Preparation and maintenance of books of account and financial statements/final accounts.
- Providing complete books, registers, vouchers, files, supporting documents and explanations required for audit.
- Providing management representations and responses to audit observations.
- Making personnel available for clarification and providing access to relevant offices/centres/records.
- Taking corrective action on audit observations and maintaining responsibility for compliance and management decisions.

12. Responsibilities of the CA Firm

- Conduct the audit independently and professionally in accordance with applicable ICAI Standards on Auditing and this RFP.
- Deploy an adequate and appropriately qualified team.
- Maintain complete confidentiality of GKK information and records.
- Report material irregularities, weaknesses, deviations and risks promptly.
- Complete the assignment and deliver reports within the stipulated timelines, subject to availability of records from GKK.
- Review and report on action taken on audit observations without assuming management responsibility.

13. Confidentiality and Data Security

The CA firm shall maintain strict confidentiality of all financial, personnel, procurement, administrative and other information/documents made available by GKK. Such information shall not be disclosed to any third party without prior written approval of GKK except where disclosure is required by law. Electronic and physical records shall be securely handled and returned/retained as directed by GKK and applicable law.

14. Conflict of Interest and Professional Independence

The firm shall disclose any actual or potential conflict of interest before appointment and throughout the engagement. The firm shall maintain independence in accordance with applicable ICAI requirements and shall not undertake any activity that compromises the independence of the audit.

15. Pre Qualification Format

The bidder shall submit the following information with documentary evidence:

Sl. No.	Particular	Details / Supporting Document
1	Name of the firm	
2	Registered/office address, email and phone	
3	Date of establishment	
4	ICAI registration details	Copy/details
5	CAG empanelment for relevant FY	Copy of empanelment/status
6	PAN and GST registration	Copies
7	Partners – qualification and post-qualification experience	Profiles
8	Proposed engagement partner – relevant experience	Profile
9	Audit staff – articles/qualified/other staff	Team details
10	Similar Central Government/autonomous body assignments	Client, period, scope and supporting work order/appointment
11	Major establishments audited in preceding three years	Details and evidence
12	Experience with Uniform Format of Accounts/Government accounting	Details
13	Audit fee/professional revenue for preceding three FYs	FY-wise figures
14	Blacklisting/debarment declaration	Signed declaration
15	Conflict of interest declaration	Signed declaration
16	Any other relevant information	

A. ELIGIBILITY-CUM-INFORMATION BID

Parameter	Maximum Marks	Basis
Relevant experience in audit of Central Government/autonomous bodies	30	Quality, number and duration of similar assignments
Experience in Central Government organisations/societies	20	Relevant assignments and scope
Experience of proposed engagement partner	15	Post-qualification and relevant Government audit experience
Strength and qualifications of proposed audit team	10	Qualified/experienced personnel
Experience with Government accounting/Uniform Format of Accounts	10	Relevant demonstrated experience
Similar assignments handled	10	Nature and complexity of assignments
Understanding/presentation of GKK requirements	5	Approach and methodology

Minimum qualifying technical score: 60 marks out of 100. Only technically qualified bidders shall have their financial bids considered/opened.

17. Financial Bid

The bidder shall quote a consolidated professional fee for the complete scope of work. GST shall be shown separately and shall be payable at the applicable rate. No separate reimbursement shall be admissible for local travel, conveyance, boarding, lodging, stationery, printing, communication or other incidental expenses unless specifically approved in writing by GKK.

Particular	Amount (INR)
Statutory Audit Fee	
Tax/Statutory Compliance & Advisory included in assignment	
Other professional services specifically included	
Total Professional Fee (Basic)	
GST	
Grand Total	

18. Method of Selection

- Technical bids shall first be evaluated against the eligibility and technical criteria.
- Only bidders obtaining the minimum technical qualifying score of 60 marks shall be considered financially qualified.
- The financial bid of the technically qualified bidder quoting the lowest evaluated total professional fee (L1) shall ordinarily be considered for award, subject to approval of the competent authority and compliance with all RFP conditions.
- GKK reserves the right to seek clarification on submitted documents without permitting alteration of the substance of the bid.

19. Bid Validity

The bids shall remain valid for 90 days from the last date of submission of bids.

20. Termination

GKK may terminate the engagement by giving 30 days' written notice in case of unsatisfactory performance, professional misconduct, material breach of confidentiality, conflict of interest, false declaration, blacklisting/debarment, persistent delay or other material breach of the terms of engagement. The firm may be terminated in accordance with the agreement after providing reasonable opportunity to respond, wherever appropriate.

21. Delay and Performance

The auditor shall adhere to the agreed audit schedule. In case of delay attributable to the auditor, GKK may take appropriate contractual action, including reasonable liquidated damages/penalty as specified in the agreement, subject to an overall ceiling. Delay arising from non-availability of complete records/information from GKK shall not be attributable to the auditor.

22. General Conditions

- GKK reserves the right to accept or reject any or all bids, wholly or partly, without assigning any reason, subject to applicable procurement rules.
- No change in the quoted fee shall ordinarily be permitted during the period of engagement except as expressly approved in writing.
- The selected firm shall execute an agreement/letter of engagement incorporating this RFP and the accepted bid.
- The firm shall comply with applicable professional standards, laws and directions issued by competent authorities.
- Any ambiguity in the RFP should be raised with GKK before the last date for submission of bids.

23. Bid Submission Details

Last date for submission: As per GeM

Time: As per GeM

Mode/Address for submission: On GeM

Date and time of technical bid opening: As per GeM

Financial bid opening: As per GeM (To be intimated to technically qualified bidders)

Annexure I – Declaration by the Bidder

We hereby certify that:

- the information furnished in our bid is true and correct;
- our firm is eligible to participate in the RFP and is CAG empanelled for the relevant financial year;
- our firm has not been blacklisted/debarred by any Central/State Government Department, Government organisation, PSU, autonomous body or statutory/regulatory authority as on the date of submission;
- we shall maintain professional independence and disclose any conflict of interest;
- we shall maintain confidentiality of GKK records and information;
- we agree to the scope, timelines, evaluation method and other terms contained in this RFP.

Place: ____________________ Date: ____________________

Name of Partner/Proprietor: ______________________________

Signature with Firm Seal: ______________________________

Annexure II – Details of Similar Assignments

Sl.	Name of Organisation	Nature of Organisation	Period	Scope	Fee	Evidence

Annexure III – Financial Bid

We quote the following professional fee for the complete assignment described in the RFP:

Component	Amount (INR)
Statutory Audit	
Tax/Statutory Compliance & Advisory	
Other included services	
Basic Professional Fee	
GST	
Total Quoted Amount	

Amount in words: ____

We confirm that the quoted fee includes all professional and incidental costs except GST, unless expressly stated otherwise and approved by GKK.

BID SUBMISSION AND EVALUATION

1. Bid System (As per GeM)

Bidders shall submit their offers in Following parts:

(A) Eligibility-cum-Information Bid and

(B) Financial Bid. There shall be no separate scored technical bid, technical marks, presentation or technical ranking.

2. Eligibility-cum-Information Bid (Mandatory)

- Certificate/registration details of the Chartered Accountant firm with the Institute of Chartered Accountants of India (ICAI).
- Valid CAG empanelment for the relevant category/period, as applicable.
- Registered/operational office in Delhi/NCR and complete contact details.
- PAN and GST registration details, wherever applicable.
- Date/year of establishment of the firm and details of partners.
- Details of the partner proposed to lead the assignment, including post-qualification experience and relevant Government/autonomous body audit experience.
- Details of qualified audit staff/articles proposed to be deployed for the assignment.
- Details of relevant audit assignments undertaken for Central Government organisations/autonomous bodies. The bidder should demonstrate either audit of at least one Central autonomous body for a minimum continuous period of three years, or audit of at least three similar Central Government/autonomous organisations during the preceding five financial years.
- Details of up to five major relevant assignments, indicating organisation, period and nature of audit.
- Undertaking that the firm has not been blacklisted/debarred by any Government Department, Ministry, PSU, autonomous body or statutory authority.
- Declaration of absence of conflict of interest and confirmation of independence of the audit firm.
- Undertaking accepting all terms, conditions, scope of work, timelines and responsibilities contained in the RFP.

3. Responsiveness Check

The Eligibility-cum-Information Bid will be examined only for compliance with the mandatory eligibility and responsiveness requirements specified in this RFP. No marks will be awarded for the information furnished. Bids failing to satisfy any mandatory eligibility condition or containing a material deviation from the RFP may be treated as non-responsive.

4. Financial Bid and Selection

Financial bids of only those bidders who satisfy all mandatory eligibility and responsiveness requirements shall be considered. Among such eligible bidders, the firm quoting the lowest evaluated consolidated professional fee (L1), exclusive of GST, shall be considered for appointment, subject to approval of the competent authority and compliance with applicable Government procurement rules.

5. Financial Bid Format

Sl. No.	Particulars	Amount (₹)	Remarks
1	Consolidated professional fee for statutory audit and services covered under this RFP for FY 2025-26	___________	Exclusive of GST
2	GST	___________	As applicable
3	Total fee including GST	___________	