



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6087153
Dated/दिनांक : 01-04-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	11-04-2025 20:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	11-04-2025 20:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	90 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Commerce And Industry
Department Name/विभाग का नाम	Department Of Commerce
Organisation Name/संगठन का नाम	Special Economic Zones
Office Name/कार्यालय का नाम	Santacruz Electronics Export Processing Zone
क्रेता ईमेल/Buyer Email	divyanshi.goyal@gov.in
Item Category/मद केटेगरी	Financial Audit Services - Financial Reporting Framework; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	10 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (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

Bid Details/बिड विवरण	
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	Yes
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	244000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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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. 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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:The firm should be in existence for minimum 10 years as per ICAI and should be empanelled with C&AG and should have valid peer review certificate.

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.:The firm should have minimum 3 years of experience in the field of internal audit/system audit during last 10 years in Central government / Central Government Autonomous Body/Government of Maharashtra / Government of Maharashtra Autonomous Body.

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:The firm should have minimum 2 full time partners (Minimum 2 FCA) and 2 Qualified Chartered Accountant employed with the firm as on 31.03.2025

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:Atleast One partner/Associate should be CISA/DISA qualified. (Preferably CISA certification)

Number of XX fulltime CA's required and YY professional audit staff:1 CA and 2 Assistant

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

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Financial Reporting Framework
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit

Specification	Values
Category of Work under Financial Audit	Audit of financial statements , Internal control of financial , Compliance with law & regulations
Type of Industries/Functions	Operational & Administrative
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Divyanshi Goyal	400096,DC office, Ministry of Commerce and Industry, SEEPZ, Gate Number 1, Andheri East	1	N/A

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

1. Generic

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

2. Buyer Added Bid Specific ATC

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

3. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

A. Audit Team:

The team should consist of One Qualified Chartered Accountant and Two Semi-Qualified Article Assistants (who are pursuing Chartered Accountancy Course and are registered with ICAI), led by a senior partner of the firm.

The personnel /employees deployed shall have the required qualification and experience to complete the audit in timely and efficient manner.

B. Other Criteria:

The Contract Value is Estimated at Rs 2,44,000/-

Qualification	Man days (A)	No. of Quarters (B)	Cost per Man Day (C)	Total (A*B*C)
Article Assistant	40	4	1,000	1,60,000
Chartered Accountant	7	4	3,000	84,000
Total				2,44,000

C. Eligibility Criteria:

1. Annual Average Turnover of the firm should not be less than Rs 10 Lakhs in the past 3 years
2. The firm should be in existence for minimum 10 years as per ICAI and should be empanelled with C&AG and should have valid peer review certificate.
3. The firm should have minimum 3 years of experience in the field of internal audit/system audit during last 10 years in Central government / Central Government Autonomous Body/ Government of Maharashtra / Government of Maharashtra Autonomous Body.
4. The firm should have minimum 2 full time partners (Minimum 2 FCA) and 2 Qualified Chartered Accountant employed with the firm as on 31.03.2025
5. Atleast One partner/Associate should be CISA/DISA qualified. (Preferably CISA certification)
6. Principal Place of Business should be in Mumbai.

D. Payment Terms

1. Payment will be made on quarterly basis on submission of bill and on rendering satisfactory service to the Authority.
2. The Chartered Accountant firm would be solely liable for all the payments/ dues of the personnel/ employees so deployed.

Disclaimer/अस्वीकरण

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.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), 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 General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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./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।

---Thank You/धन्यवाद---

Chartered Accountant – Internal Audit Tender

A. Scope of Work

A. General

1. To review of internal control system followed by the SEEPZ SEZ Authority
2. To check that the entity has been following all applicable accounting standards which are applicable to the entity.
3. To check that the entity has adhered to the legal regulatory requirements and also check that the entity has made Compliance of all statutory requirement.
4. To check that the entity has properly resolved all query / complaint with in specific time.
5. To see that annual accounts and financial statements along with necessary schedule, note on accounts and significant accounting policies as mentioned in Schedule II9 as mentioned under Rule 11 of the SEZ Authority Rules, 2009) are prepared in accordance with the common format of financial statements for the Central Government Autonomous Bodies prescribed by the Government of India, Ministry of Finance, Comptroller and Auditor General of India and as modified from time to time with prescribed accounting formats.

B. Review of the Financial System

1. To check the adequacy and effectiveness of accounting, financial and operational control.
2. To review the reliability on accounting systems, data and reports.
3. To check the accuracy of the books of accounts.
4. To ensure that the system of internal check is effective in design and operation in order to ensure the prevention of and early detection of embezzlement, frauds, misappropriations and misapplications
5. To review the compliances of guidelines relating to assessment, realization and received fund remittances etc.

C. Cash and Bank

1. To verify Cash and Bank transactions along with supporting documents
2. To review Fixed Deposits and interest accrued/received on them.
3. To review Bank Reconciliation Statement for all accounts

D. Review of assets and Liability

1. To check the procurement process of capital expenditure.
2. To check the additions/deletions made to fixed assets from original invoices/bills and verifying the entries in Fixed Asset register vis-a-vis the accounting records.
3. To check all addition / deletions made as per accounting standards
4. To check the fixed assets register
5. To analyze Debtors and creditors along with their aging
6. To check all other liability

E. Review of Income and Expenses

1. To verify Statement of Income, Annual Budget, Rent, Gate Pass, Fine & Penalty, Scrap, Guest House, Conference Hall and Miscellaneous, etc.
2. To verify Expenditure on the Projects as well as maintenance work.
3. To review the Actual Expenditure vis-à-vis Budget

F. Review Works contract and material procurement, contracts (Pre/Post award and execution)

1. To check and ensure that the agreed procurement procedures and arrangements have been followed in all procurements.
2. To review the Procedure of work order allotment.
3. To review the work completion report

4. To review the Procedure of payment followed by the Authority (Like Payment made as per agreement)
5. To check all the expenditure have been carried out as per the procurement manual and have all the necessary supporting documentation.

G. Tax Matters/ Statutory deduction

1. To check that the organization follows all statutory compliance related to Tax (Income Tax , GST and all other compliances) and ensure that the organization file all returns before due date and has made payment before due date, etc
2. To ensure that various statutory tax returns should be timely filed with all the direct and indirect tax authorities and also verify the facts and figures given in the tax returns.

H. Other

1. To provide advisory services on specific matters relating to accounts, audit, taxation, contracts and purchase procedures as and when required.
2. Clearly state that Internal Audit work should be completed during April 2025 to June 2025 and audit Certificate must be furnished before 30th June 2025. **(Authority: As per GFR 237, approved and authenticated annual accounts should be made available by the authority to the concerned audit office before 30th June 2025)**
3. To provide assistance in rectification of all errors or omissions noticed during the course of audit on a real-time basis.

I. Reports

1. To provide formal reports to the Management on **quarterly basis**, and at other times as requested.
2. To conduct meetings with the Management to discuss audit matters of concern, to provide information on internal audit initiatives, and to promote consistency of internal audit oversight.
3. Your comments on each scope of work and specific Suggestion for improvement of our systems on adverse comments if any, may also be incorporated in Audit Report.

B. Audit Team

The team should consist of **One** Qualified Chartered Accountant and **Two** Semi-Qualified Article Assistants (who are pursuing Chartered Accountancy Course and are registered with ICAI), led by a senior partner of the firm.

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