



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2023/B/3545415
Dated/दिनांक : 13-06-2023

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	24-06-2023 15:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	24-06-2023 15:30:00
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 Finance
Department Name/विभाग का नाम	Department Of Economic Affairs
Organisation Name/संगठन का नाम	Security Printing And Minting Corporation Of India Limited (spmci)
Office Name/कार्यालय का नाम	Janpath
Item Category/मद केटेगरी	Financial Audit Services - Financial Reporting Framework, Audit report; Audit Firm
Contract Period/अनुबंध अवधि	1 Year(s)
MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
Startup Exemption for Years Of Experience/अनुभव के वर्षों से स्टार्टअप छूट/ and Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है	Yes
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (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 to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Single Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	7 Days
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

Bid Details/बिड विवरण

Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes
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EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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Splitting/विभाजन

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

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. If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
2. If the bidder is a Startup, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to their meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
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 defined in 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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Financial Audit Services - Financial Reporting Framework, Audit Report; Audit Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Financial Reporting Framework , Audit report
Type of Financial Audit Partner	Audit Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Internal control of financial , Investigating fraud , Compliance with law & regulations , Compliance with contracts , Review system & processes , Bank Transactions , As per Scope of Work
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Payables , Receivables , Fixed assets, depreciation and amortisation , Cash and Bank Balance , As per scope of work
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	Sandesh Kumar Yadav	700053,India Govt Mint, Alipore Kolkata , West Bengal	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. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

3. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Appointment of Internal auditor for Financial Year 2023-24

A. Scope of Work:

1. Sales & Revenue :

Verification of all heads of revenue along with all the supporting Quarterly - 100% Documents.

2. Procurement (pre award and execution) :

(a) Contracts of value up to Rs.5 lakhs Quarterly - 25%

(b) Contracts of value between Rs.5 lakhs to Rs.10 lakhs Half yearly - 50%

(c) Contracts of value above Rs. 10 lakhs Quarterly - 100%

Ensure that the guidelines as per procurement manual are duly Complied with.

It will also include checking of performance bond/guarantee for validity and safe custody, insurance and risk management Procedure.

3. Contracts on nomination basis : Quarterly 100%

Verification of contract/PO awarded on nomination basis and single tender basis valuing Rs.1.5 lakh and above.

4. Contractors' bills : Quarterly 50%

Checking of running account bills with respect to quantity and quality of work, certification of work, adjustment of advances, application of penalty clause etc. as per the terms of contract.

5. Payroll :

Verify whether

(a)Salaries, wages and other deductions are authorized and recorded on a timely basis and payroll deducti

ons are determined in accordance with legal requirements and are paid to Government and other specified parties as per specified timelines. -Quarterly 100%

(b) All authorized employee benefit plans and related costs are appropriately controlled and administered. - Quarterly 50%

(c) PAO claims are properly administered.-Half Yearly 50%

6. Human Resource & Establishment:

(a) Leave records -Half yearly 50%

(b) Payment of all types of advances to the employees -Quarterly - 100%

(c) Review of sub ledgers and recovery of advances- Quarterly 100%

(d) LTC records -Half yearly 50%

(e) Pay fixation -Half yearly 100%

(f) Training & development -Half yearly 100%

7. Bank reconciliations: Quarterly 100%

Verification of BRS of all the bank accounts including outstanding entries in the previous BRS.

8. Receivables: Quarterly 50%

Periodical age wise/unit wise analysis of all receivables with respect to pricing, tenure of credit and collection.

9. Accounts : - Quarterly 50%

Vouching of all vouchers (cash, bank, JVs)

10. Guest House: -Half yearly 50%

(a) To check the level of utilization i.e. occupation of rooms by guests.

(b) Receipt of revenue

(c) Purchase of consumables

(d) Purchase and use of assets

(e) Repairs and maintenance of assets.

11. Inventories:

(a) Periodical Physical verification of inventories. Yearly 50%

(b) Reporting the variances as per physical verification and as per books of account-Yearly 50%

(c) Valuation in accordance with the applicable accounting policies prescribed by ICAI-Yearly 50%

(d) Identification of slow moving and excess inventories and its periodical reporting to management with suggesting measures. Quarterly 50%

12. Fixed Assets:

(a) Conduct of the Physical verification of fixed assets in accordance with the applicable Accounting policies.- Yearly 100%

(b) Reporting the variances as per physical verification and as per Books of Account.Yearly 100%

(c) Check whether proper records are maintained including Fixed Assets Register and Depreciation is properly calculated and accounted for in accordance with the applicable Accounting policies.Yearly 100%

13. Provisions: Yearly 100%

To ensure that all the known liabilities have been provided after duly authorization including retirement be

nefits and claims in respect of employees. To ensure actuarial valuation as per applicable accounting standards.

14. Payables: Quarterly

Periodical age-wise/ party wise analysis of all payables in respect to creditors- Domestic, Imports Capital Projects-EMD, Security Deposit etc.

15. Township- Half Yearly 50%

(a) To check whether the allotment, occupation and vacation of quarters is in accordance with the laid down practices.

(b) Receipt of revenue.

(c) Stores management.

(d) Repair and maintenance of building and roads.

16. Investments:

(a) Periodic physical verification of investment and deposits

(b) To ensure that the booking of income on investments and deposits as per the terms of investment made

(c) Ensure that the DPE guidelines on the subject are duly complied with.

17. Compliance to DPE guidelines : Quarterly 100%

To go through the DPE guidelines and compliance thereof in company and point out any variation /deviation.

18. CSR activities :

(a) Contracts of the value below Rs.10Lacs- Half Yearly 50%

(b) Contracts of the value equal to or more than Rs.10Lacs-Half Yearly 50%

19. IFC:

(a) Perform a diagnostic review of existing internal financial control system from the management's perspective and to identify deficiencies, if any. Provide recommendations to mitigate such deficiencies. -yearly 100%

(b) Identifying significant accounts and mapping with business processes and sub-processes for identification of financial reporting risks (materiality, quantitative & qualitative judgment),

Recommend on documentation guidelines and Advice on updating the IFC Framework. -yearly 100%

(c) Provide recommendations on ways that the SPMCIL may address control weaknesses.-yearly 100%

(d) Review of risk and control matrices including documentation of controls i.e., entity level controls, pervasive IT controls and process level controls.-yearly 100%

(e) Any other activities/studies/reports if necessary, in connection with development of Internal Financial Control Framework not covered above.-yearly 100%

20. Statutory Compliances : Quarterly 100%

To ensure compliance of all the applicable statutes and laws governing the organization that all the taxes and statutory dues are deposited in time and the required reports and returns have been filed periodically on time.

21. Adjustment of advance given in respect to work orders and their adjustment with work done and adjustment of advances (CPWD). Quarterly 100%

22. Report on the inter unit reconciliation to be done monthly. Quarterly 100%

23. Other areas which SPMCIL Management may consider necessary in the course of working of th

e units.

Note: The firm undertaking internal audit has to exercise their discretion and apply their minds & rely on their judgment so as to ensure that all essential and significant areas of checking have been covered by them and no important area of checking has been left out.

B. Terms & Conditions:

1. Eligible Goods and Services (Origin of Services):

(i) All goods and services to be supplied and provided for the contract shall have the origin in India or in the countries with which the Government of India has trade relations.

(ii) The word "origin" incorporated in this clause means the place from where the goods are mined, cultivated, grown, manufactured, produced or processed or from where the services are arranged.

2. Special Condition: Supplier should file the returns pertaining to TCS (Section 206C (1H) for TCS collected, in the time and provide the TCS certificate to IGMK. In case of any Credit loss to IGMK by way of their failure to file Returns and provide TCS certificate in time, India Government Mint, Kolkata reserves the right to recover the amount equivalent to TCS paid along with applicable interest from the payment of further supplies.

3. GST Return:

Supplier should file the GST return for outward supplies in time. In case of any loss to India Government Mint, Kolkata by way of their failure to file GST Returns in time India Government Mint, Kolkata reserves the right to withhold the payment of further supplies till production of evidence. Any liability which will occur on account of non-compliance of e-way bill, GST provision or any other applicable law will be borne by the supplier.

4. Consignee:

Chief General Manager, India Government Mint, Alipore, Kolkata

On the consignment please mention the following details:

Order No : Packing No : Net Weight : Gross Weight :

5. Delivery Period:

The service is to be provided for Twelve(12) Months for financial year 2023-24, on quarterly basis.

6. Terms and Mode of payments:

Payment will be made on Quarterly basis after submission of bills by the service provider along with all required documents and suitability by user department of India Government Mint, Kolkata.

7. Quantum of LD:

If the supplier fails to deliver any or all of the goods or fails to perform the services within the time frame(s) incorporated in the contract, India Govt. Mint, Kolkata shall, without prejudice to other rights and remedies available to India Govt. Mint, Kolkata under the contract, deduct from the contract price, as liquidated damages, a sum equivalent to the 0.5% of the delivered price of the delayed goods and/ or services for each week of delay or part thereof until actual delivery or performance, subject to a maximum deduction of the 10% of the delayed goods' or services' contract price(s).

8. Resolution of Disputes:

If dispute or difference of any kind shall arise between India Government Mint, Kolkata and the supplier in connection with or relating to the contract, the parties shall make every effort to resolve the same amicably by mutual consultations. If the parties fail to resolve the same amicably by mutual consultations, then, unless otherwise provided in the SCC, either India Government Mint, Kolkata or the supplier may seek recourse to settlement of disputes through arbitration act 33.2. Disputes arising out of any breach of contract pertaining to this tender shall be settled in the court of competent jurisdiction located within Kolkata only.

9. Risk Purchase Clause :

(a) If the supplier after submission of tender and due acceptance of the same, i.e. after notification of award of contract fails to abide by the terms and conditions of these tender documents, or fails to supply the deliverables as per delivery schedule given or at any time repudiates the contract, the purchaser shall have the right to:

(i) Invoke the Security-cum-Performance Guarantee if deposited by the supplier and procure stores from other agencies at the risk and consequence of the supplier. The cost difference between the alternative arrangement and supplier tendered value will be recovered from the supplier.

(b) Supplier has to abide by all the terms and conditions of tender.

(c) In case of procurement through alternative sources and if procurement price is lower, no benefit on this account will be passed on to the supplier.

10. The total cost inclusive of all as cited above on FOR India Govt. Mint, Kolkata (W.B) basis should be indicated clearly both in words and figures in the price bid.

11. Documentary evidence to be submitted towards PAN & GST Registration Certificate.

12. Quality Control Requirements:

Quality of all service: Free from all technical defects, in compliance with our Technical Specification

i) Goods/service supplied not in conformity with tender specification will be treated as goods/service not supplied at all and supplier shall take supplied material not conforming to order specification back within 15 days. Goods/service shall be delivered by the supplier in accordance with the terms and conditions specified in the contract failing which expenses of keeping goods at purchaser's premises may be levied on supplier.

ii) Delivery date will be calculated from the date goods/services are received in acceptable quality in accordance with technical specification.

13. Purchaser reserves the right to reject all or any of the Bidders or Bids or to decide to drop the procurement process at any stage without assigning any reason.

14. MSME & Make in India Status:

In case any bidder is submitting their bid as MSME and/or MII, the firm must be registered as a MSME & MII in GeM portal and Self-declaration along with documentary evidence in this regard must be submitted declaring that their MSME & MII status is updated in GeM portal also. In further evaluation stage if it is found that the firm is not registered as MSME and/or MII in GeM, but MSME certificate and/or MII declaration is submitted along with the bid, no exemption will be given and their offer may be rejected.

15. Participating Bidder must submit sealed and signed copy of entire GeM bid document including the Scope of Work. Also the participating bidder must submit sealed, signed & duly filled copy of **Annexure I** in their letter head attached under buyer added ATC.

16. All the supporting documents submitted along with this bid should be signed and sealed by the authorized signatory of the firm mandatorily.

17. Disclaimer :

The issue of this Bid Document does not imply that the Purchaser is bound to select Bidder(s) and the Purchaser reserves the right to reject all or any of the Bidders or Bids or to decide to drop the procurement process at any stage without assigning any reason.

18. Price Preference for MSE:

MSE quoting price within price band L1 + 15% may be awarded 25% of the total tendered value provided they agree to match the L1 price. In case of more than one such eligible MSE, 25% quantity is to be distributed proportionately among these bidders. Within this, a purchase preference of 4% is reserved for MSEs owned by SC/ ST entrepreneurs' and 3% is reserved for procurement from MSEs owned by women (if they participate in the tender process and match the L1 price, considering spirit of policy for enhancing the Govt. procurement from MSE).

19. Terms and Conditions:

Guidelines of SPMCIL Procurement Manual Version 2.0 will be applicable to this bid at any stage to avoid a

ny conflict at later stage. Kindly refer GIT and GCC of SPMCIL Procurement Manual Version 2.0 for additional terms and conditions as per the links given below:

General Instruction to Tenderer (GIT): <https://spmCIL.com/uploaddocument/GIT/new.pdf>

General Conditions of Contract (GCC): <https://spmCIL.com/uploaddocument/GCC/new.pdf>

20. The supplier has to provide GeM invoice during submission of bill for payment.

21. The detailed price breakup along with GST percentage must be mentioned and attached as pdf in the document attachment option of price bid mandatorily. Do not upload financial documents related to financial standings like audited balance sheets in the document attachment field of price bid, attach only the detailed price breakup of the quotation as mentioned above.

NON-SUBMISSION OR INCOMPLETE SUBMISSION OF DOCUMENTS MAY LEAD TO REJECTION OF OFFER.

Note:

All the copies of the tender shall be duly signed at the appropriate places as indicated in the bid documents and all other pages of the bid including printed literature, if any shall be initialled by the same person(s) signing the bid document. The bid document shall not contain any erasure or overwriting, except as necessary to correct any error made by the tenderer and, if there is any such correction; the same shall be initialled by the person(s) signing the tender.

***FOR ANY OTHER QUERIES, FIRMS MAY CONTACT IN THE BELOW DETAILS:**

Ph. No. 033 - 2401 4132,33,34,35, (Extension 336/ 326/ 319);

Email: purchase.igmk@spmCIL.com

4. Buyer Added Bid Specific ATC

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

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. Any clause(s) incorporated by the Buyer regarding following shall be treated as null and void and would not be considered as part of bid:-

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.
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.

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.

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---