

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	06-05-2026 14:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	06-05-2026 14:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Manipur
विभाग का नाम/Department Name	Health Services Department Manipur
संगठन का नाम/Organisation Name	Manipur State Aids Control Society (macs)
कार्यालय का नाम/Office Name	New Secretariat
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 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 मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1

बिड विवरण/Bid Details	
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
अनुमानित बिड मूल्य / Estimated Bid Value	100000
Payment Timelines	Payments shall be made to the Seller within 45 days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

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

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

1. 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, 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. 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.
2. 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.
3. 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.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:At least 10 years of Existence.

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.:Statutory/Internal auditing experience of any State Aids Control Societies during the last 3 Financial Years

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:No. of Partners = 4

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:No. of DISA/CISA Qualified Partners = 2

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit

विवरण/ Specification	मूल्य/ Values
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Bank Transactions , Internal Control over Financial Reporting , Review system & processes
Type of Industries/Functions	Operational & Administrative , Payables , Receivables , Cash and Bank Balance , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Fixed assets, depreciation and amortisation
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	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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	Konhoujam Premchandra Singh	795001,New Secretariat, Western Block Annexe Building, Room No. 211, Babupara	Project / Lumpsum Based	N/A

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

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or

contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

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

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

3. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

1. The CA firm should have its Head Office at Manipur/Assam.
2. The CA firm should be in existence from at least 10 years as per the latest ICAI Firm Certificate as on 01.01.2026.
3. The Firm should have at least 4 Partners, out of which at least two partners must be a DISA/CISA qualified partner and at least 1 partner must be FCA.
4. The CA firm must be empaneled with the Comptroller and Auditor General of India (C&AG).
5. The CA firm must have Statutory/Internal auditing experience of any State Aids Control Societies during the last 3 Financial Years.
6. The CA firm must have experience of Auditing at least 2 (two) Govt. Organizations/ Autonomous Bodies/ Medical Institutes in Medical/ Health Sector during the last 3 Financial Years.

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 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 कार्यवाई 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---

(EOI, TOR For Statutory Auditor)

Call for Expressions of Interest: Chartered Accountant Firms for The Statutory Audit of Manipur State AIDS Control Society.

1. The Manipur State AIDS Control Societies (SACS) are responsible for implementing the National AIDS Control Programme (NACP) in the States. The Government of India with the domestic resources and also with the funding from various sources for running the National HIV/AIDS Control Project and intended that the proceeds of different sources will be applied to eligible payments as per the guidelines for which this invitation of Bids is issued. Manipur SACS is a registered organization under the control of the State Government and it the nodal organization for all the HIV/AIDS prevention and control work that is taken up in the State. Manipur SACS releases fund to peripheral organizations like NGOs and hospitals under the Government sector. Hence it is essential to assess as to conduct a statutory audit under the provision of the Societies Registrations Act, 1860 as applicable in the State.
2. Expressions of Interest are invited from CAG empanelled Chartered Accountant firms to conduct the Statutory audit of the Manipur SACS for a financial year.

Objective of Audit

The objective of the audit of the Financial Statements (Balance Sheet, Income and Expenditure and Receipts and Payments) is to enable the auditor to express a professional opinion on the financial position of the Manipur State AIDS Control Societies at the end of each fiscal year and of the funds received and expenditures for the accounting period as reported by the Financial Statements.

The Manipur SACS accounts (books of account) will provide the basis for preparation of the Financial Statements and are established to reflect the financial transactions in respect of the Project.

Scope

The Statutory Audit will be carried out in accordance with Audit & Assurance Standards of Auditing issued by the institution of Chartered Accountants of the India and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- (a) An assessment of the adequacy of the project financial management arrangements, including internal controls. This would include aspects such as adequacy and effectiveness of accounting , financial and operational controls, and any needs for revision ; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating them where their are none; verification of assets and

liabilities. This would be done in every year of project implementation and specific comments on these aspect would be provided by the auditor annually the Management Letter.

- (b) All funds sent by GOI/ State Society as grant-in aid have been used in accordance with the conditions laid down in the Project Implementation Plan and World Bank agreements and only for the purposes for which the funds were provided.
- (c) All funds have been used in accordance with the relevant financing agreements with due attention to economy and efficiency, and only for the purpose for which they were provided.
- (d) All expenditure, including procurement of goods and services have been carried out as per the procurement manual of the program.
- (e) All the goods procured and issue are supported by valid receipts and issue documents and are recorded in the stock / inventory registers and the closing balances worked out correctly.
- (f) The expenditures reported as per the quarterly FMR also are in agreement with the audited expenditure / books of accounts and variances are documented.
- (g) Based on the assessment of the adequacy of the internal audit of the peripheral units/ NGOs the auditor should cover sample of the peripheral / NGOs as part of the audit.
- (h) Comments of general nature should be avoided. The audit comments should be backed by specific instance found in the account of the Society and any deviation from prescribed procedure must be identified.

Financial Statements

The financial statements should include;

- (a) A summary of funds received (GFR 12A certificate), showing the grant-in aid from GOI.
- (b) A summary of expenditures shown under the main project activities of expenditures.
- (c) A Balance sheet showing accumulated funds of the project, bank balances, other assets of the project.

Audit Opinion

Besides a primary opinion on the financial statements, the audit report of the society Accounts should include a separate paragraph commenting on the accuracy and propriety of expenditures shown in the Statements of expenditure.

Management Letter

In addition to the audit reports, the auditor should prepare a “management letter” in which the auditor should:

- a) Give comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the audit.
- b) Identify specific deficiencies and areas of weakness (if any) in systems and internal controls and make recommendations for their improvement including adequacy of control over peripheral units and NGOs; where a sample of peripheral units are covered by the auditor, the observations, if any on such units should be listed in an annex were.
- c) Comment on the adequacy of segregation of duties in the SACS.
- d) Report on the degree of compliance with the financial / internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines.
- e) Report any procurement which has not been carried out as per the procurement manual issued by NACO
- f) Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and
- g) Bring to attention any other matter that the auditor considers pertinent.

The observations in the Management Letter must be accompanied by a suggested recommendation from the auditors and management comments on the observations/recommendations from the Management.

Minimum Fees for the Assignment:

Minimum Fees for the Assignment will be Rs. 1,00,000.00 (Excluding of GST & Including TA/DA)

Eligibility & Assessment Criteria:

1. The CA firm should have its Head Office at Manipur/Assam.
2. The CA firm should be in existence from at least 10 years as per the latest ICAI Firm Certificate as on 01.01.2026.
3. The Firm should have at least 4 Partners, out of which at least two partners must be a DISA/CISA qualified partner and at least 1 partner must be FCA.
4. The CA firm must be empaneled with the Comptroller and Auditor General of India (C&AG).
5. The CA firm must have Statutory/Internal auditing experience of any State Aids Control Societies during the last 3 Financial Years.

6. The CA firm must have experience of Auditing at least 2 (two) Govt. Organizations/ Autonomous Bodies/ Medical Institutes in Medical/ Health Sector during the last 3 Financial Years.