

## Corrigendum Details

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**Modified On:** 2026-05-07 15:19:47

Bid extended to **2026-05-14 14:00:00**

Bid Opening Date: **2026-05-14 14:30:00**

**Modified On:** 2026-04-24 16:02:27

Bid extended to **2026-05-07 14:00:00**

Bid Opening Date: **2026-05-07 14:30:00**

**View(s)**

**View(s)**

**बिड दस्तावेज़ / Bid Document**

<b>बिड विवरण/Bid Details</b>	
<b>बिड बंद होने की तारीख/समय /Bid End Date/Time</b>	24-04-2026 14:00:00
<b>बिड खुलने की तारीख/समय /Bid Opening Date/Time</b>	24-04-2026 14:30:00
<b>बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)</b>	30 (Days)
<b>मंत्रालय/राज्य का नाम/Ministry/State Name</b>	Delhi
<b>विभाग का नाम/Department Name</b>	Health And Family Welfare Department Delhi
<b>संगठन का नाम/Organisation Name</b>	N/a
<b>कार्यालय का नाम/Office Name</b>	Delhi
<b>वस्तु श्रेणी /Item Category</b>	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, Preparation of books of accounts, all type of Income Tax related work, Fund utilization Certificate, all work as required by CATS; CA Firm
<b>अनुबंध अवधि /Contract Period</b>	1 Year(s)
<b>उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service</b>	3 Year (s)
<b>इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required</b>	Yes
<b>एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover</b>	No
<b>स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover</b>	No
<b>विक्रेता से मांगे गए दस्तावेज़/Document required from seller</b>	Experience Criteria,Bidder Turnover,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
<b>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?</b>	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। / <b>Minimum number of bids required to disable automatic bid extension</b>	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	10
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	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	10 Days
अनुमानित बिड मूल्य / <b>Estimated Bid Value</b>	150000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / <b>Financial Document Indicating Price Breakup Required</b>	Yes
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

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	15

(a) ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

#### लाभार्थी /Beneficiary :

Asstt. Ambulance Officer  
Centralised Accident & Trauma Services (CATS) Delhi, Health and Family Welfare Department Delhi,  
(Naresh Kumar)

## UIN Number NCTGC2415P

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. 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) from the State of Bid Inviting Authority: Purchase preference will be given to MSEs as Micro and Small Enterprises from the State of Bid Inviting Authority. 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.
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

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1775716755.pdf](https://www.ctsinfocorp.com/Document/1775716755.pdf)

**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Preperation Of Books Of Accounts, All Type Of Income Tax Related Work, Fund Utilization Certificate, All Work As Required By CATS; CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , Preperation of books of accounts, all type of Income Tax related work, Fund utilization Certificate, all work as required by CATS
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Compliance with contracts , Review system & processes , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	as & when required
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	Yes

**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.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Kailash Kapoor	110006,Bela Road, Vijay Ghat	Project / Lumpsum Based	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 3</li> </ul>

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

### 1. **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.

### 2. **Generic**

**Consortium:** In case of Contracts, wherein the seller alone does not have necessary expertise, the seller can form consortium with other sellers for submission of the bid, with one of the consortium company as leader. However, each and every member of the consortium shall be equally responsible for the complete execution of the project contract. An undertaking to this effect is to be uploaded with bid.

### 3. **Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

Centralised Accident & Trauma Services  
payable at  
Indian Bank Parliament street New Delhi

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

### 4. **Forms of EMD and PBG**

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

Centralised Accident & Trauma Services

. The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

### 5. **Forms of EMD and PBG**

Bidders can also submit the EMD with Banker's Cheque in favour of

Centralised Accident & Trauma Services  
payable at  
Indian Bank Parliament Street

Bidder has to upload scanned copy / proof of the BC along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

### 6. **Forms of EMD and PBG**

Bidders can also submit the EMD with Payment online through RTGS / internet banking in Beneficiary name

Centralised Accident & Trauma Services

Account No.

50003015648

IFSC Code

IDIB000P582

Bank Name

Indian Bank

Branch address

17, Parliament Street, Allahabad Bank Building, New Delhi, 110001

. Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.

#### 7. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

Centralised Accident & Trauma Services

payable at

Indian Bank, Parliament Street, New Delhi 110001

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

#### 8. **Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

#### 9. **Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

#### 10. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

#### 11. **Past Project Experience**

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

### 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 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---**

15dc

**Tender Document for Appointment of Chartered Accountant Firms  
/ LLPs for Work of Pre-Audit cum Internal Audit  
Centralised Accident & Trauma Services (CATS)**  
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## NOTICE INVITING TENDERS (NIT)

**Tender Document No. CATS/NCT/2023-24/**

**Dated:**

(1) Centralised Accident & Trauma Services (CATS), An Autonomous Body of Govt. of NCT of Delhi invites tenders from eligible and qualified bidders for Selection of a Chartered Accountant firm / LLP **purchased in or after April-2026**, as per the details mentioned below:-

**(2) Fact Sheet**

Sr. No	Event	Date & Time
1	Tender ID	
2	Tender Upload / Publish Date	
3	Selection Method	On the basis of technical criteria decided and mentioned in Tender Document and as per notification of GeM Portal for L1 successful bidder
4	Availability of Tender	GeM Portal
5	Estimated cost (approx.)	1.5 lakh per annum
6	EMD (5% of the estimate cost)	Earnest Money Deposit of amount Rs.7,500/- only. Demand Draft / Bank FDR / Bank Guarantee in favour of <i>Centralized Accident and Trauma Services</i> and payable at Delhi from any of the nationalised Scheduled commercial Bank to be submitted in original physical form at CATS Headquarter, 4 <sup>th</sup> Floor, Dispensary Building, School block, Laxmi Nagar, Delhi -110092 on or before last date and time of submission of proposal. <b>Note:</b> All the bidders must deposit EMD physically in CATS (HQ) on or before the last date of submission of the tender on GeM portal. Exempted category notified by the Government is exempted from depositing EMD.

	Performance Security	(5% of actual value of the contract) Performance Security Bank FDR / Bank Guarantee/DD in favour of <i>Centralized Accident and Trauma Services</i> and payable at Delhi from any of the nationalized Scheduled commercial Bank to be submitted in original physical form at CATS Headquarter, 4 <sup>th</sup> Floor, Dispensary Building, School block, Laxmi Nagar, Delhi - 110092 on or before last date and time of submission of proposal. <b>Note:</b> The selected bidder must deposit Performance Guarantee physically in CATS (HQ) within 21 working days from award of work.
3	Last Date and Time for submission physical original EMD and affidavit	Within 5 Days from Online Bid Due Date
4	Date and Time of Opening of Technical Bid	
5	Date and Time of Opening of Financial Bid	To be informed to Technically qualify bidders
7	Bid Validity	180 Days
6	correspondence & Address for communication	Director, CATS Centralised Accident & Trauma Services (CATS) (An Autonomous Body of Govt. Of Delhi) Delhi Govt. Dispensary Building, S-1, School Block, Shakarpur Delhi-110092
	Nodal officer of clarification	Ambulance Officer (In-charge Accounts Branch)

- (3) Bidders shall ensure that their bids, complete in all respects, are to be submitted through GeM Portal only on or before the closing date and time, failing which the bids will be treated as late and shall be treated as rejected.
- (4) The single operator (L1) shall be selected as stipulated in tender document.

**Introduction & Background**

The information contained in this Tender document or subsequently provided to Bidder(s) or Applicants whether verbally or in documentary form by or on behalf of Centralised Accident & Trauma Services (CATS), Government of National Capital Territory of Delhi (GNCTD) or (referred to as "CATS Representatives"), is provided to the Bidder(s) on the terms and conditions set out in this Tender document and all other terms and conditions subject to which such information is provided.

This Tender document is not an agreement and is not an offer or invitation by CATS or its Representatives. The purpose of this Tender document is to provide the Bidder(s) with information to assist the formulation of their Proposal. This Tender document does not purport to contain all the information that a Bidder may require nor can it be construed to provide any authoritative statement of law. This Tender document may not be appropriate for all persons and it is not possible for CATS or CATS Representatives, to consider the investment objectives, financial situation and particular needs of each Bidder who reads or uses this Tender document. **CATS or CATS Representatives shall not have any liability in relation to any reliance placed by a Bidder upon the statements contained in this Tender document.** Each Bidder should conduct its own investigations and analysis and should check the accuracy, reliability and completeness of the information in this Tender document and where necessary obtain independent advice from appropriate sources. Neither CATS nor their employees make any representation or warranty as to the accuracy, reliability or completeness of the information in this Tender document. **CATS shall incur no liability under any law, equity, statute, rules or regulations or otherwise as to the accuracy, adequacy, reliability or completeness of the Tender document or in relation to any stage or part of this bidding process.** The statements and explanations contained in this TE Document are intended to provide a general understanding to the Bidders about the subject matter of this Tender document and should not be construed or interpreted as limiting in any way or manner the scope of services and obligations of the Operate or set for thin the Agreement or CATS's rights to amend, alter, change, supplement or clarify the scope of work, the concession to be awarded pursuant to this Tender document or the terms there of or herein contained. Consequently, any omissions, conflicts or contradictions in the Bidding Documents including this Tender document are to be noted, interpreted and applied appropriately to give effect to this intent, and no claims on that account shall be entertained by CATS.

CATS reserves the right to reject any or all of the Proposals (as defined herein) without assigning any reason whatsoever. CATS further reserve the right, at its complete discretion and without assigning any reasons, to discontinue the Proposal to execute the Projects through the Bidder.

CATS may in their absolute discretion, but without being under any obligation to do so, update, amend or supplement the information in this TE document.

### Scope of Work

In order to ensure proper utilization of funds and for better control a uniform and efficient system, Internal Audit cum pre-audit by chartered accountant firm introduced in CATS from F.Y. 26-27.

The C.A. firm engaged for pre-audit (pre-auditor) will ensure that all types of payment vouchers are transacted only after the process of pre-audit. CATS will ensure that said aspect.

#### Major Scope of Work:

- A. Internal Audit;
- B. All type of Income Tax related work;
- C. Filing of Income Tax Return and GST return.
- D. Preparation and finalization of all accounts as per government rules.
- E. Funds utilization certificate utilized by CATS for the funds received from government (i.e. Grant in Aid) and from other sources, if any.
- F. Additional terms & conditions are as under:
  1. The firm shall protect and promote the interest and reputation of the CATS organization in all its actions.
  2. The firm shall ensure that the accounts of CATS organization are maintained as per the norms/rules of the Govt. as in force from time to time.
  3. The firm shall render suitable advice, wherever necessary in management and maintenance of accounts of the society with absolute honesty and transparency
  4. The firm shall evolve mechanism to simplify accounting procedure and facilitate CATS in fulfilling its obligations and commitments as provided in the bye-laws in the Society
  5. The firm shall get all the records and transactions pertaining to Finance/Accounts of the society fully computerized and networked to minimize the paper work to the extent possible
  6. The firm shall quarterly verify the salary, books of accounts and shall report to any discrepancies therein, if any.
  7. The firm shall submit the necessary return for TDS i. e. form 24Q and form 26Q and other tax compliances.
  8. The firm shall prepare Income Tax Calculations and shall prepare form 16 and form 16A for the above said financial years.
  9. The firm shall also submit monthly returns for GST under Section 3B & 7 of GST ACT.
  10. The firm or its authorized representative shall attend the meeting of the Governing Body & other official functions of CATS organization as and when required.
  11. The appointment of Chartered Accountant shall be initially for a period one year and further may be extended for one year on satisfactory work.

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12. The firm shall handle the scrutiny cases of CATS if comes during the appointment tenure (i.e. 2025-26).
13. The firm shall depute one staff to look after and help in entry of transaction in tally software and guide in keeping records in accounts branch on weekly basis (one day on week end).

**A. Detailed Scope of Work for Pre Audit:**

1. The pre-auditor shall ensure that all the payment shall be pre-audited. Payment recommendations are received from admin department, the same will be processed upon certification of pre-auditor that the payment is in accordance with the scheme guidelines of State/Central government intimation GR, circular, tender, work order and orders of CATS or Director, CATS. Wherever the powers are delegated to Governing Body or Chairman of CATS, the pre-auditor shall ensure that the payment is in accordance with these orders. Further, Authorized representative of CA firm will sign and date with rubber stamp of the firm on each bill/voucher as a mark of pre-audit before making the payments.
2. The pre-auditor shall also ensure that the resolution of Governing Body of CATS, the decision of the Chairman/ Director, CATS having financial implications do not violate or contravene any of the instructions of Central/State Govt. If the pre-auditor come across any such resolution/decision which is in violation of a rule or guideline etc., the same shall be immediately brought to the notice of the CATS.
3. The pre-auditor should be well conversant with all the schemes/guidelines/GRs/ circulars, standing instructions, tenders, work order, and rules of CATS before starting Pre-Audit.
4. The nature of work of pre-auditor and the checks applied, while pre-auditing any Payment will be similar to all the offices.
5. The pre-auditor shall provide the details and documentary evidences of qualifications of authorized Chartered Accountant and other staff to be deployed for this assignment to the CATS office, Delhi in advance before starting work.
6. No bill or voucher should remain pending for more than two days. The pre-auditor shall devise a system of pre-audit and deployment of manpower including their rotation within the offices in such a manner that the bills are cleared not later than two days after their presentation.
7. Objections, if any, shall be raised at single point right in the beginning. The bills will be passed only after compliance of all the points raised by the pre-auditor. However, raising fresh queries on the same bill in its subsequent presentation shall be avoided. The pre-auditor should present a summary of objections raised at the office level to the Account Officer, CATS or Director, CATS regularly on a quarterly basis.
8. It will be the responsibility of the pre-auditor to carry out fast, prompt, accurate and correct pre-audit.
9. Pre-auditor shall maintain Audit Book in the appropriate format in duplicate. Audit book should be handed over to CATS wherever required.

10. The pre-auditor will submit the audit report in the prescribed format and also will make a power point presentation on quarterly basis before Director/Sr. Account Officer, CATS, work done by them during the particular quarter. The audit report and presentation should mention the number of bills checked along with individual and total amount of bills, the number of bills and amount of bills in which irregularities are found, details thereof, the person responsible for that, time taken in checking the Bills etc. The pre- audit report and internal audit report with presentation will be duly submitted along with the quarterly bill submitted by C.A. Firm. Payment of invoices will be made after completion of presentation and submission of relevant certificates and documents.

11. The pre-audit should be carried out independently without any influence/pressure from any of the other offices. It may be clearly noted that for the purpose of pre audit, the auditors will be appointed directly by CATS office, Delhi and shall be accordingly accountable to CATS office, Delhi. The pre-audit work should be carried out in an objective, impartial and fair manner.

12. The appointment of pre-auditor will be made from the date of awarding the contract and the work of pre-audit will start from the date mentioned in the letter of awarding the contract.

13. Work of pre-audit in CATS should start immediately on issuance of letter of appointment. C.A. Firm should be in position to start the work immediately on intimation regarding appointment.

14. Any further clarification on the scope of work can be obtained from CATS office through written communication.

15. The pre-auditor shall carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity as prescribed by the Code of Conduct and Code of the Institute of Chartered Accountants of India on the subject matter having due regard to nature and purpose of the assignment and shall ensure that the authorized deputed Chartered Accountant and other staff perform the services under this Agreement and conduct themselves in a manner consistent herewith.

Further information about CATS office and their activities, if required, may be obtained from CATS Office by authorized representative of CA Firm.

**B. Major areas to be covered during the course of Internal Audit**

It aims to give broad contours within which the audit would be carried out in accordance with standards of Auditing and will include such test and controls, as the auditor considers necessary under the circumstances; however, it may evolve in the other areas based on the necessity, mandate, and compulsion. Firm has to do Internal Audit for Whole Financial Year. The Scope is divided into following broad segments:

**1) Internal Audit:**

- A. To cover the areas ensuring that
  - Transactions are recorded as per principles of commercial accounting and are booked to proper accounting heads.
  - Transactions are undertaken on the basis of proper authority.

- Utilization of Grant-in-Aid and external funds is for purposes in accordance with the financing agreements.
  - Budget funds are utilized for purposes for which they are provided.
  - Transactions are duly supported by proper supporting documents and clear linkage between books of accounts and reports presented to Bank/FA.
  - Propriety of the transactions.
- B. Checking the maintenance of books of accounts and records.
- C. Checking the bank reconciliation statements.
- D. Checking of components wise, category-wise and account head wise expenditures.
- E. Checking of running bills raised for payment under each project pertaining of CATS.
- F. Checking of investments, short term deposit etc. made by the authority from time to time.
- G. Checking of compliance of various taxes.
- H. Assigning of funds management of the authority.
- I. Suggesting revision in forms and formats from time to time.
- J. Physical verification of cash on quarterly basis and fixed assets on yearly basis. K.
- Compliance and related activities:
- Ensure Compliance of Internal Audit Queries.
  - Co-ordinate, follow up for the Compliances at all the locations.
  - Checking and verifying the relevant records to ascertain that Compliance to Internal Audit Report is Complete in all respect.
  - Investigate into reasons for non-Compliances.
  - To verify and comment on Bank Reconciliation Statement complied for different bank accounts.
  - Audit of fund utilization and fund flow.
  - Checking of claims as per the guidelines prescribed and verifying the claims status report.
- K. Other Services: As and when required.

**2) Monitoring Mechanisms:**

The selected Auditor will develop monitoring and supervision mechanism to ensure that the assignments are progressing according to schedule. Any slippage, queries, observations, or any problems faced in the work areas will be highlighted and reported immediately for necessary corrective action by the Company.

Auditor shall conduct quarterly Internal Audit and report shall have been submitted within 15 days of the end of the quarter. Further, annual internal audit report shall have been submitted within 15 days of the end of the financial year.

Internal Audit Report should be structured in a manner to provide the following:

- (a) Audit observations,
- (b) Implications of the observations with root cause,
- (c) Suggested recommendations,
- (d) concerned officer's/official's comments/agreed actions and
- (e) Status of actions on the previous recommendations.

**3) Co-ordination:**

The selected Auditor will co-ordinate with the Head of Office and D. D. O. in periodical meetings to review the progress of the work and to ensure requirement be fully met. And also with the officials posted in Accounts Branch of CATS

**4) Internal Control System:**

Documenting, examining, suggesting Improvement in Internal Control System for all transactions.

**Deployment of Personnel/Resources**

The C. A. firm shall have to deploy one person fortnightly for helping the CATS staff for timely completion of accounting work of record keeping and maintain Accounts in tally, Audit. Personnel of the C. A. firm must be conversant with the Government rules, procedures, guidelines etc.

## Eligibility Criteria / Technical Eligibility

Sr. No	Criteria	Documents Required
1	The firm must be a Chartered Accountant firm / LLP and should have been registered for a period of 10 years as on 30.06.2025	1. Self-certified copy of ICAI registration certificate <i>and</i> 2. Self-certified copy of Constitution of firm issued by ICAI or Firm Card. <b>Both documents as on bid date</b>
2	The Chartered Accountant firm / LLP must have annual income from audit and attestation of more than <b>Rs. 30 Lacs</b> for each of the last 3 financial years ended 31.03.2025.	For 3 years i.e., FY 2022-23, 2023-24, 2024-25 submit the below documents 1. Copy of Audited Balance Sheet 2. Copy of Audited Profit & Loss Statements 3. Copy of Income Tax Returns / Acknowledgements 4. Separate CA certificate indicating audit and attestation fee income of more than Rs 30 Lacs
4	The Chartered Accountant Firm / LLP must have done A) At least 1 assignment of audit for autonomous body registered under society act, 1860 in last 3 years (as on 31.03.2025). <b>OR</b> B) at least 1 assignments of any type of audit i.e., Statutory audit, internal audit, pre audit or concurrent audit in last 3 years (as on 31.03.2025) for organizations mentioned in Annexure 1 to 3.	1. Work order / appointment letter issued <b>and/or</b> agreement entered for each case for each separate year. <i>and</i> 2. Execution certificate by client with contract value, period and nature of assignment. <b>(As per annexure II)</b>
6	The CA firm must be empanelled with the Comptroller & Auditor General of India, New Delhi for the last three financial years. (i.e., FY 2022-23, 2023-24 and 2024-25) And the empanelment is in continuation as on bid date.	Copy of Empanelment Letter issued by C & AG Office for FY 2023-24, 2024-25, 2025-26 (Mere application letter to C & AG is not sufficient document.)
7	The firm / LLP must have valid GST Registration, PAN Registration and Firm	1. Copy of GST registration certificate 2. Copy of PAN Card

8	Registration The Chartered Accountant Firm's Registered head office should be located in Delhi	Copy of government proofs which confirm location of registered head office.
9	Affidavit and declaration regarding pending disciplinary matters, debarments and disqualifications and other matters	Self-declaration duly signed in the letterhead of the firm as per <b>Annexure III</b> on stamp paper of Rs 300.
10	Earnest Money Deposit	<b>Rs. 7,500/-</b> via account payee Demand Draft drawn in favor of " <b>Centralised Accident &amp; Trauma Services (CATS)</b> ", payable at Delhi of any scheduled bank.
11	The Firms / LLPs already engaged with the Authority in the existing assignment for the FY 2025-26 of bookkeeping will be ineligible for this assignment.	
<b>Note: Merely work of stock audit and bank / insurance branch - division audit will not be counted as eligible work/bid.</b>		

### A. General Terms and Conditions

1. The evaluation of the proposals will be made as per the pre decided minimum eligibility criteria as mentioned in the document.
2. Any undue influence of any type may disqualify the bidder and the bid will be outright rejected.
3. The C.A. firm will submit the proposal for office Head Office located Govt. Dispensary Building, S-1, School Block, Shakarpur Delhi-110092 at Delhi. CA firm will be selected on Least Cost method. The Director, CATS will allot work to qualified CA firm.
4. Tender shall be filled by CA firm on GEM. **Firm will mention the amount of fees chargeable for FY 2025-26 (including all taxes, charges/expenses) based on scope of work mentioned in the tender document.**
5. The technical bid will be opened first and will be evaluated by a committee of officers. **The financial bid will be opened by the committee only in respect of those firms who possess minimum eligibility criteria as per Technical Bid evaluation.** Those who have not submitted required documents as per ATC (additional terms and conditions) will be disqualified. Further, Minimum criteria for eligibility of technical bid are 60 marks or more out of 100 marks.
6. Proposals without necessary documents will be rejected.
7. The whole process of tendering can be cancelled without giving any prior notice or intimation by Director, CATS.
8. The Validity of the bid shall be 180 days.

### B. Miscellaneous

1. In case of operational difficulties, the Director, CATS may take steps including changes in conditions of assignment to remove such difficulties without materially altering the scope of work or terms and conditions.
2. The Director, CATS reserves the right of awarding this contract or at his discretion may not award this contract at all or may postpone the award of work for a reasonable time.
3. The Director, CATS, Delhi will have power to remove CA firm from assignment on being established that the pre-audit work is not being carried out by the firm itself and/or by sub-letting to other CA firm. Penalties equal to yearly quoted fees by CA Firm will be imposed if the firm is noticed for subletting the work to other agencies/firms.

### C. Taxes and Duties

1. The bidder should quote fees inclusive of all applicable taxes.
2. All the applicable Taxes/TDS will be deducted from the payments.

3. No other taxes shall be paid. The C.A. Firm and their personnel shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the contract price.

#### **D. Commencement, Completion, Modification and Termination of Contract**

1. The appointment will be initially for one year. However, the appointment will be renewed further for period of one year or any other appropriate period considering the satisfactory performance of the Chartered Accountant firm.

2. The contract can be terminated from either side, by mutual understanding at any time or after giving 30 days' notice as the case may be to the concerned without mentioning any reason. However, the decision of the Director CATS will be final and binding in this regard. In case of any gross negligence, irregularity, laxity or misconduct on the part of the C.A. Firm's personnel, the contract will be terminated immediately and other actions as deemed appropriate will be initiated.

#### **E. Payment of fees to the Pre Auditors**

1. The payment of fees will be made by CATS on annual basis only after obtaining **quarterly reports** and annual audit report, presentations, relevant certificates and other enclosures/documents of Pre Auditor. Further, Pre Auditor shall provide certificate as "All bills/ vouchers of office level are covered under pre-audit/post audit/Internal Audit and no bill/ voucher is left by pre-auditor/Internal Auditor and the same tallies with the number of vouchers/bills and amount thereof mentioned in the cash book/bank book."

2. The Chartered Accountant firm will quote the rates only for the first year. In case of renewal of the work for the second year, the pre audit fees will be enhanced 10% on yearly basis (i.e. payment of immediate preceding year) mutually by CATS and CA firm for the period of renewal.

3. The bidder shall go through volume of work and scope of work mentioned in the bid, fees shall be quoted accordingly.

#### **F. Obligations of the pre-auditor**

1. The pre-auditor cannot assign this contract, or sub contract it, or any portion of it, to any other C.A./ C.A. firm.

2. The C.A. Firm has to provide irrevocable performance bank guarantee (PBG) equal to 5% of the total yearly work order for the period of 18 months as performance guarantee and same will be renewed for additional period of 18 months for each period of renewal. In other words, PBG shall be required to be provided for period of contract renewal plus 6 months.

**"While issuing bank Guarantee issuing applicant must mention receiver's details as "In favour of Centralised Accident and Trauma Services (CATS" INDIAN BANK, IFSE: IDIB000P582, Parliament Street Branch Delhi."**

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3. The pre-auditor shall remain present in coordination/review meetings, and make presentations as and when called and no additional fees shall be paid for that.
4. The CA Firm shall train their employees from time to time with the prevailing and updates of rules and regulations of the various scheme carried out by the CATS.
5. The CA firm should provide full details of firm's employees/partners who will work as pre-auditor. The firm should also provide firm's photo I-card to the concerned employees. The pre-auditor shall invariably carry such photo I-card with him while going for the audit.
6. The Director, CATS has power to call for CA firm's books of accounts and other records for verification and/or to get verified to confirm the names of the employees and staff including the authorized CA by whom the pre-audit work is being carried out/has been carried out. Pre-auditor firm can change the pre audit staff with intimation of the same to the CATS office.

#### **G. Confidentiality**

1. The pre-auditor, their partners and the personnel of either of them shall not as part of this assignment, disclose any proprietary or confidential information relating to the services, this contract, or CATS operations without prior written consent of the CATS.
2. All reports and other documents submitted by pre-auditor shall become and remain the property of the CATS and the pre-auditor shall, not later than upon termination OR expiration of this contract, deliver all such documents and reports to the CATS with a detailed inventory thereof. The pre-auditor may retain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of the CATS.
3. The pre-auditor has to give an undertaking that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.

#### **H. Obligation of the CATS**

1. CATS will provide office space including furniture, fixture, electricity, computer system, printer and accessories on sharing basis to Auditor.
2. CATS will provide relevant records, bills, vouchers along with guidelines, orders, resolutions, GRs etc. for verification of pre-audit.

#### **I. Settlement of Disputes**

1. The decision of the CATS in selection of the C.A. firm will be final. Removal / termination of C.A. firm can be done by the Director, CATS.
2. Any dispute w.r.t. assignment, including pre-audit of any bill/voucher between pre auditor and CATS will be resolved by the Account Officer. If pre-auditor is dissatisfied with the decision of the Account Officer, they may approach the Director, CATS, and the decision of the Director, CATS will be final and binding one.
3. For the purpose of the present work contract as well as for any matter arising there under or connected therewith, the Court at Delhi alone shall have jurisdiction.

#### **J. Penalties**

1. If Pre auditor leaves during the tenure of assignment without any proper procedure or prior intimation, Performance Bank guarantee and outstanding fees may be forfeited. The decision of Director, CATS is final in case of penalty.
  2. In the event of gross negligence, irregularity, laxity or misconduct on the part of the pre-auditor's authorized C.A., personnel or any of its partner, the pre-auditor's contract may be terminated and the C.A. firm may get black listed at the discretion of the DIRECTOR,, CATS which shall be communicated to all the Government Departments and the Institute of Chartered Accountants of India for debarring such firm from any assignment of any Government work. In such a case the C.A.s of the C.A. firm shall be severally and/or jointly directly responsible for the said matter and amount of performance bank guarantee shall be forfeited including outstanding fees.
  3. The violation of any of the terms will invoke penalty. It will be the responsibility of the pre-auditor to carry out fast, prompt, accurate and correct pre-audit. Failure to do so leading to either undue delay, or laxity or failure to check irregular payments will make the C.A. firm liable for being removed from the contract by the CATS after issuing 7 days' notice as well as disciplinary action including the forfeiture of performance guarantee will be taken. The decision of the DIRECTOR, CATS will be final.
  4. The work shall be completed within the time frame or else penalty will be charged @ Rs. 500/- + GST per bill per day of delay after four clear working days from the date of submission of bill to the pre-auditor on the basis of such details duly provided by CATS office.
  5. In the event of noticing of the fact that the pre-audit work is being carried out by other CA firm or sub-letting to other CA firm, Director, CATS is empowered to withdraw or cancel the work of pre-audit from that CA firm, forfeit performance bank guarantee and any dues on account of pre-audit work with a notice of seven (7) days and may take further actions as deemed appropriate.
- Terms & conditions, Scope of work and all other matters mentioned in the bid documents are acceptable and agreed by bidder Firm as per the details mentioned above.

## Annexure I

(To be printed on letter head of firm)

## Technical Offer

Sr No	Particulars					
1	Name of Firm					
2	Year of Establishment					
3	Firm / LLP Registration Number With ICAI					
4	Constitution (Firm / LLP)					
5	Office Address					
6	Contact Number					
7	Email					
8	Details of Staff		Separate table containing number of staff including Chartered accountants and other staff with supporting documents to full fill eligibility criteria			
9	Firm Income Tax PAN No		Number as well as document separately attached			
10	Firm GST Number (Both)		Number as well as document separately attached			
11	Empanelment No with C & AG		Number as well as document separately attached			
12	Experience		Separate Table as below			
	Sr No	Name of Org	Address of Org	Year of Assignment	Date of Allotment	Date of Completion
		supporting completion of audit.				Note: Submit separately work order / order of

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							allotment as well as document
14	Year 2023-24, 2024-25, 2025-26	Sheet attached (Audited) & certified along with IT return					Total Receipt of Audit & Attestation Work (As pe Income & Expenditure A/C, Balance Fees of Audit & Attestation Work

## Annexure II

## Format of Certificate

[To be issued on the letter head of organization]

This to certify that M/s \_\_\_\_\_, Chartered Accountants have successfully handled the assignment as Statutory Auditor / Pre-Auditor / Internal Auditor / Concurrent Auditor (as applicable) for the financial year \_\_\_\_\_ with contract value of Rs \_\_\_\_\_ (inclusive of GST & All Applicable Taxes).

During the period of assignment, the firm handled following type of task and assignments for the organization successfully, satisfactorily and in compliance of work order issued to the firm.

- 1.
- 2.
- 3.

[List of all major and minor assignments performed for the organization to be mentioned]

Date: - (Signature of Authorized Person)

**Annexure III**

This is to certify that I \_\_\_\_\_ undersigned fully authorized by (Name of Firm) to submit this tender document "**Appointment of Chartered Accountant Firms / LLPs for Work of Pre-Audit cum Internal Audit**" of Centralised Accident & Trauma Services (CATS), (An Autonomous Body of Govt. Of Delhi) Delhi Govt. Dispensary Building, S-1, School Block, Shakarpur Delhi-110092.

This is further certified that,

- A. Our firm / LLP / any of its partners are not debarred / disqualified / penalized by any government organization, department, board, corporation, tribunal or any other organization / undertaking or any regulatory bodies like RBI, ICAI, SEBI, NCLT, or National Financial Reporting Agency, RERA or any court etc.
- B. And there is no adverse action taken or proposed against or any matter related to that for which proceedings are ongoing on our firm / LLP or any of its partner / Directors by any authority by any of the above.
- C. In case of any adverse / disciplinary action is initiated during the procedure for appointment of CA Firm for this assignment and also after appointment (If selected), the organization can terminate the appointment without assigning reasons thereof.
- D. The firm / LLP is not issued with any order of disqualification, debarment or termination by any government organization, department, board, corporation, tribunal or any other organization / undertaking or any regulatory bodies like RBI, ICAI, SEBI, NCLT, RERA or National Financial Reporting Agency or any court etc. for which proceedings are ongoing.
- E. All the information given in tender document submitted by us is correct.
- F. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under.
- G. We have read entire tender document and agree to carry out scope of work mentioned in document and all terms and conditions mentioned will be acceptable to us.

**Date: Sign of Authorized Partner Place: (With Firm Name, Seal & Stamp)**

**Annexure IV****List of Documents to be attached with the Technical Bid**

- Copy of Demand Draft shall be provided as EMD
- Copy of Partnership Deed (in case of partnership firm)
- Copy of Firm card/letter from C.A. Institute mentioning Registration No. and details of Partners & Paid CA employees
- Copy of professional tax and GST registration number
- Copies of Audited income and expenditure account clearly mentioning audit and attestation fees and Audited Balance Sheets for the last three years (F.Y 2023-24, 2024-25, 2025-26).
- Copies of Income Tax Returns for the last three years along with Acknowledgements (F.Y 2023-24, 2024-25, 2025-26).
- Copies of List of Government Audit work done during last three years along with the copies of work orders. (F.Y 2023-24, 2024-25, 2025-2625)
- Undertaking that the CA Firm has not been debarred or penalized for any of the Government assignments in last 5 years
- Declaration that no FIR has been lodged against their firm or any partner of their firm or any of its employee in connection with professional work assigned by Government and non-Government organizations/entities. No legal action has been taken by any Government Authority/Government entity for negligence in carrying out audit or misconduct while in audit
- Declaration that CA Firm has registered head office in Delhi. Same should be duly evidenced by the latest Firm card or any other document (before the date of advertisement of this bid) duly issued by the Institute of Chartered Accountants of India
- Annexure-II duly stamped and signed. (Each page)
- Annexure-III duly stamped and signed. (Each page)
- PPT for Annexure – V
- All the documents shall be self-attested

## Annexure V

## Marking for Technical Evaluation

Sr. No.	Particulars	Requirement/ Evidence	Marks
1.	Experience of Firm - More than 15 Years – <b>15 Marks</b> - 10 Years to 15 Years – <b>10 Marks</b>	Firm Constitution Certificate issued by ICAI duly stamped and signed (self certified).	25
2.	Annual Average Turnover in last 3 Years - More than INR 70 Lakhs – <b>10 Marks</b> - More than INR 50 Lakhs to INR 70 Lakhs – <b>10 Marks</b> - More than INR 30 Lakhs to INR 50 Lakhs – <b>05 Marks</b>	Last 3 (three) financial years duly audited and certified by another Chartered Accountant Certificate for the year 2021-22, 2022-23 & 2023-24.	25
3.	Govt. Related Assignment/ Work Orders - More than 20 – <b>15 Marks</b> - More than 15 to 20 – <b>10 Marks</b> - More than 10 to 15 – <b>05 Marks</b>	Experience of handling Internal/Pre Audit Assignments of Govt. Companies/Corporations/Agencies during last 03 financial years	15
6.	Whether Peer Review of the firm in the past 3 Financial Years has been done?	The copy of Peer Review Certificate issued by ICAI	10
7.	Presentation by CA Firms Topics	Documents to be submitted by CA Firm - Background - Types of Services Provided - Details of H.O. and Branch Offices - Details of CA Partners, CA Employees, Audit Staff - Private Pre-Audit / Internal Audits in last 3 years - Government Pre-Audit / Internal Audits in last 3 years (F.Y. 21-22, 22-23, 23-24) - Plan on how CA firm will execute CATS 's Audit as per Scope of work	25
		<b>TOTAL POINTS</b>	<b>100</b>

Note: Qualifying marks are **60**, those who score less than **60 marks** will be disqualified and their financial bid will not be opened. Those CA Firm who have not submitted required documents as per ATC will be disqualified.