बिड संख्या/Bid Number: GEM/2026/B/8229460

दिनांक /Dated: 14-11-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	24-11-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	25-11-2026 16:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Defence
विभाग का नाम/Department Name	Department Of Defence Production
संगठन का नाम/Organisation Name	Yantra India Limited
कार्यालय का नाम/Office Name	**********
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :vikashpandey@ord.gov.in Buyer Email id: ofajmgen.ofb@ofb.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - PERFORMING INTERNAL AUDIT AT YILHQ YITM AND ITS UNIT; CA Firm
अनुबंध अवधि /Contract Period	2 Year(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	6
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
क्रेता के लिए उपलब्ध आईटीसी/ITC available to buyer	Yes
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 निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	1959593
Payment Timelines	Payments shall be made to the Seller within **30** 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

ईएमडी विवरण/EMD Detail

एडवाईजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	58788

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).	26

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने है। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).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.

(c).ईएमडी और संपादन जमानत राशि लाभार्थी के पक्ष में होनी चाहिए। / Earnest Money Deposit (EMD) shall also be accepted by the buyer in the form of a surety bond.

लाभार्थी /Beneficiary :

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Ordnance Factory Ambajhari Nagpur Maharashtra, Department of Defence Production, Yantra India Limited, Ministry of Defence
(Yantra India Limited Ordnance Factory Ambajhari)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

ट्रेड्स भुगतान संबंधी विवरण/TReDS Payment Details

This Bid provides for Trade Receivables Discounting System (TReDS) as Preferred mode of payment. For MSME sellers, payments may be processed through a TReDS exchange in which the Buyer is registered, subject to applicable policy and regulatory guidelines. Accordingly, sellers intending to avail payment through TReDS are required to be registered with at least one TReDS exchange in which the buyer is registered.

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. 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.
3. 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.

If the buyer has mentioned MSE purchase preference in ATC then service provider is required to upload necessary documents for MSE purchase preference for verification by the buyer during evaluation.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company'sexistence as per ICAI certificate: As per Pre-Qualification Eligibility Criteria and Scope of Work

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.: As per Pre-Qualification Eligibility Criteria and Scope of Work

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: As per Pre-Qualification Eligibility Criteria and Scope of Work

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification: As per Pre-Qualification Eligibility Criteria and Scope of Work

Number of XX fulltime CA's required and YY professional audit staff: As per Pre-Qualification Eligibility Criteria and Scope of Work

This Bid is based on Quality & Cost Based Selection (QCBS) . The parameter wise qualification requirement is as under:-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
CRITERIA FOR EVALUATION OF TECHNICAL BID	100	50	View File

Buyer Defined Total Qualifying Marks for Technical Qualification: 50

QCBS Weightage(Technical:Financial):70:30

Financial Audit Services - PERFORMING INTERNAL AUDIT AT YILHQ YITM AND ITS UNIT; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	PERFORMING INTERNAL AUDIT AT YILHQ YITM AND ITS UNIT
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per Scope of Work
Type of Industries/Functions	As per Scope of Work
Frequency of Progress Report	As per Scope of Work
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per Scope of Work
State	NA

विवरण/ Specification	मूल्य/ Values
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

इनपुट कर क्रेडिट(आईटीसी) तथा रिवर्स प्रभार (आरसीएम)/Input Tax Credit(ITC) and Reverse Charge(RCM) Details

जीएसटी पर इनपुट कर क्रेडिट /ITC on GST	जीएसटी उपकर कर क्रेडिट /ITC on GST Cess
100%	NA

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	**********	**********NAGPUR RURAL	Project / Lumpsum Based	N/A

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

1. **Generic**

   OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. **Buyer Added Bid Specific ATC**

   Buyer Added text based ATC clauses

   IMPORTANT-

   PARTICIPATING FIRMS SHOULD NOTE THAT THIS TENDER IS A WHOLE JOB TENDER CONSIDERING THE FUL L SCOPE OF WORK FOR TWO YEARS AS ONE PROJECT AND QUOTE THEIR RATES ON LUMPSUM BASED/PROJ

ECT BASED HIRING OF QUANTITY "01'.

1)THE FIRM HAS TO SUBMIT THE UNDERTAKING:

UNDERTAKING: IT IS CONFIRMED THAT THE OFFERED RATE IN THIS TENDER IS MADE CONSIDERING FULL S COPE OF WORK FOR TWO YEARS AS ONE PROJECT AND QUOTED RATES ON LUMPSUM BASED / PROJECT B ASED HIRING OF QUANTITY "01'.

2) FIRM HAS TO SUBMIT SIGNED AND STAMPED COPY OF ANNEXURE, ATC CLAUSES, SCOPE OF WORK ATT ACHED IN THE BID.

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3. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

4. **Purchase Preference (Centre)**

   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 manufacturer of the offered product in case of bid for supply of goods. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises. In respect of bid 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 product or service. If L-1 is not an MSE and MSE Seller (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band defined in relevant policy, such Seller shall be given opportunity to match L-1 price and contract will be awarded for percentage of 100% of total value.

5. **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

   YANTRA INDIA LIMITED ORDNANCE FACTORY AMBAJHARI
   . 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

6. **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.

7. **Forms of EMD and PBG**

   Successful Bidder can submit the Performance Security in the form of Fixed Deposit Receipt also (besides PBG which is allowed as per GeM GTC). FDR should be made out or pledged in the name of

   YANTRA INDIA LIMITED ORDNANCE FACTORY AMBAJHARI
   A/C (Name of the Seller). 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 Security Deposit, the FDR will be released in favour of bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Successful Bidder has to upload scanned copy of the FDR document in place of PBG and has to ensure delivery of hard copy of Original FDR to the Buyer within 15 days of award of contract.

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

   File Attachment Click here to view the file.

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The

Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

This Bid is governed by the सामान्य नियम और 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---

Ordnance Factory Ambajhari

(A Unit of Yantra India Limited)
Govt. of India Enterprise, Ministry of Defence
Nagpur, Maharashtra – 440 021

BUYER SPECIFICATION DOCUMENT

S No	Item code & Description	Bid Quantity
1	**HIRING OF CHARTERED ACCOUNTANCY FIRM FOR PERFORMING INTERNAL AUDIT AT YIL HQ(INCLUDING YITM) & ALL THE UNITS UNDER YIL AS PER BROAD SCOPE OF WORK ATTACHED AS ANNEXURE (I/C:W008259095)**	1 WJ(COMP)

Accepted to supply as per Technical specification/drawing/scope of supply and quantity as mentioned above.

(In case of any deviation from the bid specification and quantity, the bid will be ignored)

Signature:

Vendor Name & Seal:

Sr. No	Term	Condition
1	Item	(W008259095) **HIRING OF CHARTERED ACCOUNTANCY FIRM FOR PERFORMING INTERNAL AUDIT AT YILHQ(INCLUDING YITM) & ALL THE UNITS UNDER YIL AS PER BROAD SCOPE OF WORK ATTACHED AS ANNEXURE-1**
2	Type of TE	OTE, GeM-Direct bid service (Financial Audit Service, 2-bid with QCBS system without RA)
3	Proposed Vendors	Not Proposed
4	No.of Packet	TWO
5	Tender Fee	NA
6	EMD Amount (2-5%)	@3% applicable (Rs.58,788/-) **Exemption from EMD**: Micro and Small Enterprises (MSEs) as defined in MSE procurement policy issued by Department of Micro, Small and Medium Enterprises (MSME) or are registered with OFs (OFAJ), or Central Purchase Organization (e.g. DGS&D) or the concerned Ministry or department or Startup as recognized by department of industrial policy & promotion/(DIPP) are exempted from submission of EMD such firm/tender must submit upload scanned and legible copy of such valid registration certificate alongwith their technical bid. Note: The bidder seeking EMD exemption, must submit the valid supporting documents for the relevant category as per GeM GTC and YILSPM 2024.
7	Eligibility Criteria of TE	As per Pre-Qualification /Eligibility Criteria for Hiring of Chartered Accountancy firm (Forwarded vide YILHQ letter No. YIL/FIN/IAC/Hiring of CA Firm/Internal Audit/2026 dated 22/09/2026)
8	Pre-bid Meeting	NA
9	Tender opening date	**10 days from the date of publishing of the tender.**
10	Pre-Contract Integrity Pact	Not Applicable, being case value is less than Rs.50 Lakhs.
11	Name And Address of IEM	NA
12	Inspection Type	NA
13	Inspection Authority	Rep. of ED/OFAJ (based on JCC provided by YILHQ)
14	Inspection Officer	Rep. of ED/OFAJ (based on JCC provided by YILHQ)
15	Price Variation Clause	NA
16	Delivery Mode	NA
17	Delivery terms	FOR(OFAJ)
18	Delivery Schedule	Two year from the placement of order.
19	Public Procurement (Preference to Make in India), Order 2017	The instant case is for procurement of services, through OTE mode. The firms will be providing the service in India, as such local content in this case is 100% hence Public Procurement (Preference to Make in India), Order 2017 is already being complied by all the firms. Hence purchase preference will not be applicable.
20	Non Discloser Agreement	Applicable

21	Public Procurement for MSEs,Order 2012	Applicable as per GeM and YILSPM 2024.
22	Determination of L-1 Firm	As per QCBS system in GeM and as mentioned in pre-qualification criteria for hiring of Chartered Accountancy Firm.
23	PSD	@5% of supply Order value within 30 days after placement of supply order. If a firm fails to submit (within the specified date) the requisite Performance Security Deposit as per the contract conditions, then he shall be treated as an unreliable firm and shall be governed as per existing guidelines on penalties issued by MoD). PSD shall remain valid for a period of 60 days beyond the date of completion of all contractual obligations of the supplier, including warranty obligations if any, PSD instrument must be SFMS enable by issuing bank.
24	Quantity Tolerance	Not Applicable
25	Desirable Criteria	Not Applicable
26	Head Code	YIL/804/10
27	Tender Conditions	1) As per GeM Draft bid No.GEM/2026/B/8229460 2) Scope of Work (Forwarded vide YILHQ letter No. YIL/FIN/IAC/Hiring of CA Firm/Internal Audit/2026 dated 22/09/2026) **3) YIL reserves the right to short-close the contract/SO by providing one month prior notice to the Contractor**
28	LD Clause	Applicable as per YILSPM-2024
29	TE Option Clause	25% Option Clause Applicable
30	Payment Terms	Payment will be made to the firm on quarterly basis subject to completion of all stipulated job and submission of reports as per annexure of he contract.
31	WARRANTY	NA
33	Relaxation of Experience w.r.t. MSME & Start-up	No
34	Other Terms & Conditions	Applicable as per YILSPM-2024
36	Arbitration & mediation clause of GeM	N/A, However same is applicable as per as per YILSPM-2024

Yantra India Limited
Finance Division

Pre-Qualification Eligibility Criteria for Hiring of Internal Auditor for the period of two (02) years.

Firms of Chartered Accountants registered with the Institute of Chartered Accountants of India (ICAI) shall be eligible for impanelment and subsequent appointment as Internal Auditors for conducting Internal Audit of YIL HQ, YITM and all the units under YIL for the for the period of two (02) years.

1. CRITERIA FOR EVALUATION OF TECHNICAL BID.

Selection will be made on the basis of attainment of highest aggregate marks as per the following criteria:

Sl. No.	Particulars	Minimum Criteria	Maximum Marks	Evaluation Criteria	Documents Required
1	Number of full-time partners associated with the firm (As per the Certificate of ICAI as on 01/01/2026)	02 Partners (Both of them should be FCA)	25	02 – 05 partners 08 marks 06 – 10 partners 15 marks More than 10 partners 25 marks	ICAI Firm Constitution Certificate on or after 01-01-2026
2	Turnover of the firm in any one of the last 03 years (i.e. 2023-24, 2024-25 & 2025-26)		10	UP to Rs 01 Cr. 03 marks Rs.01 Cr. to 05 Cr 06 marks Rs.05 Cr. and above 10 marks	Relevant copy of audited Financial Statements
3	**No. of Internal Audit Assignments:**				
	(a) Experience of Central Public Sector Enterprise (CPSE) Audits (excluding Bank and Insurance company Audits) having turnover not less than 500 crores in the last 05 years till FY 2025-26.	Minimum 01 Internal Audit assignment in any (a) or (b) type companies.	35	01 – 07 assignments 15 marks 08 – 15 assignments 25 marks Above 15 assignments 35 marks	1] **For Experience** Copy of Work Orders along-with self-certification of Work Completion for each assignment OR Experience Certificate issued by clients 2] **For Turnover** Financial Statement of the respective Financial Year.
	(b) Experience of Private Sector Manufacturing company having turnover not less than 1000 crores in the last 05 years till 2025-26.				
4	No. of CAs employed with the firm as per ICAI records		10	01 – 05 CAs 05 marks Above 05 CAs 10 marks	ICAI Certificate as on or after 01/01/2026
5	Firm's existence as per ICAI records as on 01-01-2026	Minimum 05 years	20	05 – 15 years 12 marks Above 15 years 20 marks	ICAI Certificate as on or after 01/01/2026
		TOTAL MARKS	**100**		

Note: **1] Internal Audit Assignment done in Central Govt department / State Govt. / State PSU will not be considered.**
2] Full time partners will not be considered as CA employed as mentioned in Sl. No.4 of Para 1 (Criteria for Evaluation of Technical Bid).

Cont.....[02]

3] For Internal Audit assignment, one assignment means each Internal Audit done by the bidding firm in one or more firms in a particular Financial Year. (e.g. If the bidding firm performs Internal Audit at two different firms in a particular Financial Year. It will be considered as two assignments & if the bidding firm performed Internal Audit at single firms for 2 years then it will be considered as two assignments. The bidder firm should have successfully completed minimum one quarterly Internal Audit assignment during a Financial Year to be treated it as one assignment.

4] For clause no 1(3)(a) & 1(3)(b)[criteria for evaluation of Technical bid] , if the bidding firm has provided Internal Audit services to only a unit of the CPSE / private manufacturing company then the consolidated turnover of that organization will be taken into consideration. If the Internal Audit services is provided to a subsidiary of the CPSE / Private manufacturing company then the turnover of that particular subsidiary shall only be taken into consideration.

2. ELIGIBILITY CRITERIA FOR TECHNICAL EVALUATION

The bidding firm must fulfill all the below mentioned criteria to become eligible for evaluation of Technical Bid: -

(i) The bidding firm must have a Registered/Branch office at Nagpur.
(ii) The bidding firm must have at least 05 years' experience in conducting Internal Audit.
(iii) The bidding firm must have minimum two partners and if the bidding firm is having only two partners, then both of them should be FCA.
(iv) If the bidding firm is having more than two partners, then the firm must have two FCA partners.
(v) The bidding firm must have completed at least one Internal Audit assignment as per 1(3)(a) or 1(3)(b) type companies till FY 2025-26.
(vi) The firm already engaged as Statutory Auditor and the CA firm which is providing consultancy i preparing Financial Statements to YIL HQ or its units are not eligible to participate in the bid/tender.
(vii) The bidding firm shall compulsorily submit the Financial Statements of the client firms of the respective Financial Year during which they have performed the Internal Audit

3. ELIGIBILITY CRITERIA FOR PRICE BID OPENING

The bidding firm which scores 50 marks or more shall be considered as technically qualified. The price bid of technically qualified firm(s) will only be opened.

4. SELECTION CRITERIA

L1 bidder will be selected on the basis of QCBS (Quality and Cost Based Selection) as per GeM. The technical proposals will be allotted weight-age of 70% (Seventy percent) while the financial proposals will be allotted weight-ages of 30% (Thirty percent).

In the event of tie, the bid with highest technical score will be considered as L-1.

5. OTHER TERMS AND CONDITIONS

5.1 Submission of documents

Documentary evidences in support of criteria as mentioned in para 1 and 2 above are required to be submitted. In case the documentary evidences are not provided for all the above parameters, th offer will be rejected.

5.2 Payment Terms

(a) Internal Audit fees should be quoted in lump-sum. Payment will be made on quarterly basis after acceptance of Quarterly Internal Audit Report.
(b) Taxes on Audit Fees will be treated as follows:
  (i) TDS under Income Tax Act, at applicable rates will be affected from the quoted fees invoiced.
  (ii) GST will be paid additionally, as invoiced, at the applicable rates.
  (iii) Levy of taxes, not existing in the legislation so far will be reimbursed / paid additionally, from the date they came into effect.
  (iv) The quoted fees should include all expenses like TA/DA, out of pocket expenses, Hotel Charges etc. No other reimbursement of expenses apart from Internal Audit Fee will be applicable.

Cont.....[03]

5.3 Secrecy Clause

The firm shall at all times use its reasonable endeavors to keep confidential the information collected from YIL during the course of audit and accordingly not disclose any such confidential information to any other person other than the performance of its obligations under the agreement. The firm / Bidder shall indemnify and / or undertake that the confidential information acquired by it during operation and / or implementation of contract, shall not be divulged to any other firm and shall continue to apply even after expiry and / or termination of appointment.

5.4 Immunity to Government of India

It is understood and agreed that Government of India is not a party to this agreement and has no liabilities, obligations or rights hereunder. It is expressly understood and agreed that YIL has an independent legal entity with power and authority to enter into contracts solely in its own behalf under the applicable Laws of India and General Principals of Contracts Law.

5.5 Arbitration

All disputes or differences, whatsoever, arising between the parties out of or relating to the construction, meaning and operation or effect of this Contract or the breach thereof shall be settled by Arbitration in accordance with the Rules of Arbitration of the India Council of Arbitration (ICA) and the award made in pursuance thereof shall be binding on the parties. The provisions of the Arbitration and Conciliation Act 1996 or any statutory modifications thereof shall apply to such conciliation. The seat of arbitration shall be in Nagpur City.

5.6 Compliances / Declarations by firm at the time of submission of offer and on appointment

(a) The audit firm shall not assign or sublet or sub-contract the whole or any portion or portions of the Internal Audit or allow any person to become interested there in any manner whatsoever.

(b) The audit team will work in strict confidence and will ensure that the financial data, financial statement and financial information in respect of the operation / location / work centre / Company is dealt with in strict confidence and secrecy. A Certificate towards maintaining confidentiality need to be provided by the Internal Auditor Firm on receipt of appointment letter, but before commencement of Audit.

(c) The appointed Internal Audit Firm need to ensure and declare that no partner of the Audit Firm is related to Managing Director / whole time Director or part-time Director of YIL within the meaning of Section 2(77) of the Companies Act 2013.

(d) Neither the firm nor its partner or associates have any interest in the business of YIL.

(e) The Auditor will also be required to issue a certificate of his independence.

(f) The Internal Audit Firm shall have the prime responsibility to ensure that the limits specified under section 141(3)(g) of the Companies Act 2013, are not violated. A declaration by them to this effect shall be submitted to the Company.

(g) The Auditor / Firm shall be free from any disqualification under subsection (3) or subsection (4) of section 141 of the Companies Act 2013 read with subsection (5) of section 148 of the Companies Act, 2013.

(h) Any other compliance / declaration, if any, required under the Companies Act, 2013.

(i) Declaration as given in Annexure-I & Annexure-II shall be duly filled in, signed and stamped and enclosed with the bid.

Cont.....[04]

5.7 Debarring Provisions

The Audit Firm will be debarred from selection and empanelment as Internal Auditor of YIL, in future, in the following cases:

(a) If the firm obtains the appointment on the basis of the false information / mis-statement.
(b) If the firm does not take up audit in terms of appointment letter issued.
(c) If the firm fails to maintain / honor confidentiality and secrecy of the Company's financial data, financial statement and financial information.
(d) If the firm fails to comply with any of conditions laid down in para 4.7 above.

5.8 Law applicable and jurisdiction

(a) Resulting Contract shall be governed in all aspects in accordance with the Laws of India.
(b) The Court of Nagpur city shall have jurisdiction to deal with and decide any legal matter whatsoever arising out of the resulting contract.

5.9 Undertaking

(a) The bidder should read and agree to abide by all terms and conditions of this tender.
(b) The bidder should agree and state that nobody of his / their organization is / are a relative of any officer, officials or employee is partner of his / their company / organization / partnership / proprietary concern in any way.

5.10 Other Conditions

5.10.1 The Internal Audit team should consist of adequate number of qualified / semi-qualified assistants led by a senior partner of the Internal Audit Firm in commensurate with the size of YIL units.
5.10.2 Overwriting / correction / erase and / or use of white ink should be avoided in the tender. However, if any overwriting / corrections / erase is inevitable, same should be authenticated with the signature of authorized signatory.
5.10.3 The tender should be submitted strictly as per the terms and conditions laid down in the document.
5.10.4 The bidder firm is required to submit their Permanent Account Number and Goods and Service Tax (GST) Registration Number along-with tender.
5.10.5 YIL reserves the right to accept or reject any or all responses and to request additional submission or clarification from one or more Applicant(s) at any stage. YIL at its sole discretion may cancel the tendering process entirely at any stage without assigning any reason.
5.10.6 Documentary evidence in support of all the information are to be furnished along-with the tender and all the pages of the terms and conditions and other documents submitted should be duly signed with the seal of the Internal Audit Firm.
5.10.7 No queries shall be considered / entertained through e-mail or fax other than through GeM.
5.10.8 The Buyer reserves the right to short-close the contract by giving one month written notice to the Service Provider due to administrative, operational or other exigencies. No compensation shall be payable for such short closure, and payment shall be limited to services rendered and accepted up to the effective date.

Sanjiv 22/9/2026
(Sanjiv)
AWM/ Finance(IA)
For CMD Yantra India Limited

ANNEXURE-I

UNITS OF YANTRA INDIA LIMITED

Sl. No.	Name of the Unit	Abbreviation	Location
1	Ordnance Factory Ambajhari	OFAJ	Ambajhari, Nagpur, Maharashtra
2	Ordnance Factory Bhusawal	OFBH	Bhusawal, Maharashtra
3	Ordnance Factory Muradnagar	OFM	Muradnagar, Uttar Pradesh
4	Ordnance Factory Katni	OFKAT	Katni, Madhya Pradesh
5	Metal and Steel Factory Ishapore	MSF	Ishapore, Kolkata, West Bengal
6	Ordnance Factory Dum Dum	OFDC	Dum Dum, Kolkata, West Bengal
7	Ordnance Factory Ambarnath	OFA	Ambarnath, Mumbai, Maharashtra
8	Grey Iron Factory	GIF	Jabalpur, Madhya Pradesh
9	Yantra Institute of Technology & Management	YITM	Ambajhari, Nagpur, Maharashtra

Note:

(i) In case of insufficient space, the above information may be provided in separate sheets, duly linked with the above table heading and signed & stamped.

(ii) Documentary evidence in support of all the information provided above by the applicant must be furnished along-with the application.

(iii) Copy of appointment letter / CRA 2 issued by the auditee companies in support of evaluation criteria (3) & (4) above is required to be submitted.

(iv) All the pages of the offer documents submitted are to be signed with the seal of the firm.

Declaration

I, _____ Partner / Proprietor of the firm _____, hereby declare that the above information furnished is true and correct to the best of my knowledge and I will abide by the Terms and Conditions set by the company for the appointment of Internal Auditor.

Date:

Place:

(Authorized Signatory with seal of the firm)
(With authorization letter)

ANNEXURE-II

Declaration for Eligibility

I / We, M/s _____ (Name of Internal Audit Firm) hereby certify that I / We have not been banned / de-listed / de-barred from business by any PSU / Govt. Department.

Date:

Place:

(Authorized Signatory with seal of the firm)
(with authorization letter)

ANNEXURE-III

Declaration for Eligibility

I / We, M/s _____ (Name of Internal Audit Firm) hereby certify that I / We are not presently associated with YIL HQ and all the units under YIL as Statutory Auditor or providing consultancy in preparing Financial Statements.

Date:

Place:

(Authorized Signatory with seal of the firm)
(with authorization letter)

YANTRA INDIA LIMITED

1.00 **NATURE OF ASSIGNEMENT**

1.10 Internal audit

2.00 **SCOPE OF WORK:**

2.10 Scope and extent of coverage of audit is given in Annexure 1 to this proposal.

3.00 **LOCATIONS & AUDIT TEAM:**

3.10 Internal Audit of Yantra India Limited Corporate Office and its 08 Production Units and 01 Non-Production Unit is required to be conducted at the following locations:

S. No.	Name of the units	Abbreviation	Location
1.	YIL Corporate office	-	Nagpur, Maharashtra
2.	Ordnance Factory Ambajhari	OFAJ	Nagpur, Maharashtra
3.	Ordnance Factory Bhusawal	OFBH	Jalgaon, Maharashtra
4.	Ordnance Factory Ambarnath	OFA	Mumbai, Maharashtra
5.	Ordnance Factory Katni	OFKAT	Katni, Madhya Pradesh
6.	Grey Iron Foundry	GIF	Jabalpur, Madhya Pradesh
7.	Metal & Steel Factory	MSF	Kolkata, West Bengal
8.	Ordnance Factory Dum Dum	OFDC	Kolkata, West Bengal
9.	Ordnance Factory Muradnagar	OFM	Muradnagar, Uttar Pradesh
10.	Yantra India Institute of Tech. & Mgmt.	YITM	Nagpur, Maharashtra

4.00 **TIME PERIOD:**

4.10 The said assignment will be for a period of two (02) years.

5.00 **BUDGETARY COST:**

5.10 As per the Last Paid Rate.

SCOPE AND EXTENT OF COVERAGE OF AUDIT

Sl. No.	Scope	Periodicity/Extent of coverage
1.	**Sales & Revenue :** Verification of all head of sales & revenue along with all the supporting document	Quarterly
2.	**Procurement (pre award and execution) :** (a) Contracts of value up to Rs. 30 lakhs. (b) Contracts of value between Rs. 30 lakhs to Rs. 5 Crore. (c) Contracts of value above Rs. 5 Crore 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. (d) Checking Record of Bank Guarantee (BG) and timely action taken for renewal and encashment as the case may be. Also, that the lapsed BG have been returned to the party and all BG have been verified from the Bank through post of through SFMS.	a) to c) Quarterly d) Quarterly
3.	**Contracts on nomination basis :** Verification of contract/PO awarded on nomination basis and single tender basis valuing Rs. 10 lakh and above.	Quarterly
4.	**Contract' bills :** 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.	Quarterly
5.	**Payroll : Verify whether :** (a) Salaries, wages and other deductions are authorized and recorded on a timely basis and payroll deductions are determined in accordance with legal requirements and are paid to government and other specified parties as per specified timelines. (b) All authorized employee benefit plans and related costs are appropriately controlled and administered.	Quarterly Quarterly
6.	**Human Resource & Establishment :** (a) Leave records (b) Payment of all types of advances to the employees (c) Review of sub ledger and recovery of advances (d) LTC records (e) Pay fixation (f) Training & Development	Half Yearly Quarterly Quarterly Yearly Half Yearly Half Yearly
7.	**Bank reconciliations :** (a) Verification of BRS of all the bank accounts including	

Sl. No.	Scope	Periodicity/Extent of coverage
	outstanding entries in the previous BRS. (b) Checking of unsettled amount returned by bank of failure of RTGS/NEFT. (c) Bank and cash book signed by the authorized signatory on daily basis if not report thereof. (d) Audit of interest accrued, due and accounted on Fixed Deposits on quarterly basis.	Quarterly
8.	**Receivables:** Periodical age wise/unit wise analysis of all receivables with respect to pricing, tenure of credit and collection.	Quarterly
9.	**Accounts :** Vouching of all vouchers (cash, bank, Purchase, Sales, Journal Entries, JVs, Payment and receipt – etc.)	Quarterly
10.	**Guest House:** (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	Half Yearly
11.	**Inventories:** (a) Periodical Physical Verification of inventories. (b) Reporting the variances as per physical verification and as per books of account. (c) Valuation in accordance with the applicable accounting policies prescribed by ICAI. (d) Identification of slow moving, non-moving and excess inventories and its periodical reporting to management with suggesting measures. (e) Checking of records maintained for scraps and disposal thereof.	(a), (b), (c) – Half Yearly Sample check Yearly (d) Quarterly (e) Quarterly
12.	**Fixed Assets:** (a) conduct of the Physical verification of fixed assets in accordance with the applicable accounting policies. (b) Reporting the variances as per physical verification and as per books of Account. (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. (d) Checking of records maintained for condemned fixed assets and disposal thereof.	Yearly Yearly Yearly Half Yearly
13.	**Internal Audit of cost Records:** Check, evaluate, analyse a. The cost accounting system, b. The cost accounting policy, c. Adherence to cost accounting standards, d. Adherence to cost auditing standards, e. Adherence to GACAP, f. Quantitative data of various cost elements,	Yearly

Sl. No.	Scope	Periodicity/Extent of coverage
	g. Resources employed, h. Adherence of the company of the Companies (Cost Records and Audit) Rules, 2014	
14.	Provisions: To ensure that all the known liabilities have been provided after duly authorization including retirement benefits and claims in respect of employees. To ensure actuarial valuation as per applicable accounting standards.	Half Yearly
15.	**Payables :** (a) Periodical age-wise/ party wise analysis of all payables in respect to creditors – Domestics, Imports Capital Projects-EMD, Security Deposit etc. (b) To report on overdue payments to MSME. (c) Report on Trade payable outstanding more than three months.	Quarterly
16.	**Estate Management :** To check whether the allotment, occupation and vacation of quarters is in accordance with the laid down practices. Receipt of revenue. Store Management Repair and maintenance of building and roads.	Half yearly
17.	**Investments:** Periodic physical verification of investment and deposits To ensure that the booking of income on investments and deposit as per the terms of investment made Audit of interest accrued, due and accounted on Fixed Deposits. Ensure that the DPE guidelines on the subject are duly complied with.	Quarterly (only at corporate office)
18.	**Compliance to DPE Guidelines :** To go through the DPE guidelines and compliance thereof in company and point out any variation / deviation.	Quarterly (only at corporate office
19.	**CSR activities :** Contracts of the value below Rs. 10 Lacs Contracts of the value equal to or more than Rs. 10 Lacs	Half yearly Half yearly
20.	**Internal Financial Control:** 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. Identifying significant accounts and mapping with business processes and sub-processes for identification of financial reporting risk (materiality, quantitative & qualitative judgement), Recommend on documentation guidelines and Advice on updating the IFC Framework. Provide recommendations on ways that the IL may address control weaknesses. Review of risk and control matrices including documentation of	Half Yearly Half Yearly Half Yearly

Sl. No.	Scope	Periodicity/Extent of coverage
	controls i.e., entity level controls, Pervasive IT controls and process level controls. Preparation of SOP, Checklist and documents for the Internal Financial Control Any other activities/studies/reports, if necessary, in connection with development of Internal Financial Control frameworks not covered above.	Quarterly
21.	**Statutory Compliances:** (a) 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. (b) Report on Input Tax Credit availed correctly and fully against GST on revenue as well as capital items.	Quarterly
22.	Adjustment of advance given in respect to works orders and their adjustment with work done and adjustment of advances.	Quarterly
23.	Report on the intra YIL reconciliation to be done monthly	Quarterly
24.	Other areas which YIL Management may consider necessary in the course of working of the units.	Quarterly
25.	Review the records of transactions in Tally/Accounting software being used.	Quarterly
26.	Any other audit as per Companies Act-2013	Quarterly
27.	To Consolidate the internal audit data received of all the units at HQ and ensure timely completion and discrepancies reported	Quarterly
28.	To submit/file the audited report either offline or online as per the requirement of management	Quarterly
29.	The Internal Auditor shall be available at YIL HQ on call basis to review YIL HQ and YIL Units data. The auditor is required to visit all YIL units.	
30.	Internal Auditor shall submit the audit report on quarterly basis within 30 days of the succeeding month of every completed financial quarter.	
31.	Any other specific task assigned by management on time-to-time basis.	

Note : 25% Option Clause is applicable.

**********XXX**********

Sanjiv 22/9/2016

(Sanjiv)

AWM/Finance (IA)