बिड संख्या/Bid Number: GEM/2026/B/8259053

दिनांक /Dated: 10-11-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	20-11-2026 14:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	21-11-2026 14:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	60 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Electronics And Information Technology
विभाग का नाम/Department Name	Department Of Electronics And Information Technology
संगठन का नाम/Organisation Name	Centre For Development Of Advanced Computing (c-dac)
कार्यालय का नाम/Office Name	Hyderabad
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :gem-hod-hyd@cdac.in Buyer Email id: gem-buy1-hyd@cdac.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CA Firm
अनुबंध अवधि /Contract Period	3 Year(s)
पिछले 3 वित्तीय वर्षों का बिडर का न्यूनतम औसत वार्षिक वित्तीय टर्नओवर/Minimum Average Annual Turnover of the bidder (For the last 3 Financial Years)	1.5 Lakh (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
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	GeM verified turnover
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Turnover	Yes | Complete
टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है / Startup Relaxation for Turnover	Yes | Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	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

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**	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / **Number of Auto Extension count**	1
बिड से रिवर्स नीलामी सक्रिय किया/**Bid to RA enabled**	No
बिड का प्रकार/**Type of Bid**	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /**Time allowed for Technical Clarifications during technical evaluation**	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / **Estimated Bid Value in INR (Inclusive of all taxes)**	300000
मूल्यांकन पद्धति/**Evaluation Method**	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / **Financial Document Indicating Price Breakup Required**	Yes
मध्यस्थता खंड/**Arbitration Clause**	No
सुलह खंड/**Mediation Clause**	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

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

1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
3. The minimum average annual financial turnover of the bidder during the last three financial years, ending on 31st March of the previous financial year, should be as indicated in the bid document. The turnover of the bidder shall be validated by the system based on the financial data available on the GeM portal. The average turnover shall be calculated based on the last three financial years where data is available; in case data is available for only two of the last three financial years, the average shall be computed based on those two years. In case the date of constitution / incorporation of the bidder is less than three years old, the average turnover in respect of the completed financial years after the date of constitution / incorporation shall be taken into account for this criterion. No separate documentary evidence is required to be uploaded by the bidder for this criterion, as the system shall derive and validate the turnover figures from the data available on the GeM portal.
4. 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.
5. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal 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 themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the OM_No.1_4_2021_PPD_dated_18.05.2023 for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
6. 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.
7. 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.
8. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company'sexistence as per ICAI certificate:5

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.:3

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:3

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:1

Number of XX fulltime CA's required and YY professional audit staff:3

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:1794295603.pdf

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , 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	Quarterly
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	Quarterly
State	NA
District	NA
एडऑन /Addon(s)	
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

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	Gaddam Chandrakala	501510,C-DAC Plot No 6 and 7 , Hardware Park, Sri sailam High way	Project / Lumpsum Based	• Number of Months for which Post Audit Support is required : 3

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 Scope Of Work(SOW)**

   File Attachment Click here to view the file.

3. **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.

4. **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.

5. **Buyer Added Bid Specific ATC**

   Buyer Added text based ATC clauses

   Bidder shall quote for entire contract period and also should price break-up in th e Financial Bid format provided the Scope of Work document.

   Bidder should have local office with staff capable of coordinating the works, pro of/details of the local office with contract details should be provided. Bidders wit hout Local office for coordination shall not be qualified for further process.

   Bidder has to go through Terms and Condition along with Scope of Work in the u ploaded Bid Specific Scope of Work Document and shall fill up all the relevant d etails, sign, stamp and upload the document as part of Technical Bid.

   All the annexures provided in the Bid Specific Scope of Work shall be printed an d stamped on the Firm's Letter head and uploaded as part of the Technical Bid Bidder shall upload all the certificates as mentioned in the Bid Specific Scope of Work Document

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6. **Service & Support**

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

7. **Service & Support**

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

8. **Payment**

   PAYMENT OF SALARIES AND WAGES: Service Provider is required to pay Salaries / wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like, PF, ESIC etc. as well as the bank statement of payment done to staff.

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---

CENTRE FOR DEVELOPMENT OF ADVANCED COMPUTING (C-DAC)

TENDER DOSSIER

Internal Audit Services

GeM Compatible Additional Terms and Conditions (ATC) | Bid Forms | Annexures

Bid Particulars

GeM Bid No.	[To be filled]	Bid Type	Service - Financial Audit / Internal Audit
Organisation	C-DAC, Hyderabad	Contract Period	**3 Years**
Bid Start Date	[To be filled]	Bid End Date	[To be filled]
Billing Cycle	Quarterly	Mode of Payment	Offline

1. Additional Terms and Conditions (ATC)

1.1 This tender shall be governed by the GeM General Terms and Conditions, the Service Specific Terms and Conditions, and these Additional Terms and Conditions (ATC). In case of any conflict, the order of precedence shall be C-DAC ATC, then service-specific STC, and then GeM GTC.

1.2 The Internal Auditor shall conduct the assignment in accordance with the Standards on Internal Audit (SIA) issued by the Institute of Chartered Accountants of India (ICAI) and, where applicable, principles of public-sector audit and risk-based assurance followed in Government and autonomous bodies.

1.3 The scope of work shall include review of internal controls, financial discipline, compliance with law and regulations, governance, risk management, system and process review, bank transactions, fraud-risk indicators, and such other matters as directed by C-DAC within the contractual framework.

1.4 The Auditor shall also cover: (i) Project grants and utilization; (ii) Compliance with sanction terms of grants received; (iii) Statutory compliances including TDS, GST and allied matters; and (iv) Review of Overheads of the Projects.

1.5 The Auditor shall use a risk-based approach, maintain audit trail, and place emphasis on materiality, sampling, control testing, and exception-based reporting.

1.6 All observations shall clearly state condition, criteria, cause, effect/financial implication, and recommendation. Management response shall be obtained and reported.

1.7 Any serious financial irregularity, suspected fraud, leakage of information, bribery, or any matter of grave nature shall be reported immediately to C-DAC management without waiting for the periodic report.

1.8 Quarterly audit reports shall be submitted in the prescribed format. Executive summaries shall accompany each report. The Auditor shall also make presentations to the Finance Committee / relevant forum, if required by C-DAC.

1.9 All documents, data, working papers, records, and extracts received during the course of audit shall remain the property of C-DAC and shall be returned, along with a list of documents received/returned, upon completion or termination of the assignment.

1.10 The Auditor shall keep all information strictly confidential and shall not disclose the same to any third party without prior written approval of C-DAC except where disclosure is required by law.

1.11 The Auditor shall not subcontract, assign, or outsource the assignment, in whole or in part, without written approval of C-DAC.

1.12 The Auditor shall deploy the same core audit personnel throughout the assignment to the extent practicable so as to ensure continuity and consistency.

1.13 C-DAC reserves the right to reject or seek replacement of any personnel found unsuitable, negligent, or lacking professional conduct.

1.14 The Auditor shall not have any conflict of interest. No partner, proprietor, director, employee, affiliate, or associate of the firm shall have financial, managerial, or advisory interest in C-DAC or any activity under audit.

1.15 The selected firm and its partners shall sign declarations of independence, confidentiality, and non-blacklisting in the formats prescribed herein.

1.16 The scope may be expanded by C-DAC during the currency of the contract for areas connected with the audit objective, without dilution of audit quality. Any such expansion shall be within the overall contractual framework and approved by the competent authority.

1.17 Delays in report submission, failure to report material irregularities, or breach of confidentiality shall attract penalties and/or termination as set out in this dossier.

1.18 C-DAC operates through multiple regional centres located across India. Zone wise list of centres and its further bifurcation between Type -1 , Type – 2 and Type – 3 centres is prescribed below based on the Turnover.

Type - 1	Type - 2	Type - 3
PUNE (including Corporate)	**BENGALURU**	**DELHI**
NOIDA	**CHENNAI**	**KOLKATA**
TRIVANDRUM	**HYDERABAD**	**PATNA**
	MOHALI	**SILCHAR**
	MUMBAI	

1.19 **Minimum Audit Fees Per Annum** prescribed for **Type–1 Centres Rs.1,50,000/-**, for **Type–2 Centres Rs.1,00,000/- and for Type–3 Centres Rs.50,000/-**.

1.20 **Minimum Audit Fees Per Annum shall be Exclusive of GST but inclusive of all** (including Travel and out-of-pocket expenses)

1.21 **Submission of Internal Audit Report**: The Internal audit shall commence **within 25 days** from the end of the relevant quarter, and the audit report shall be submitted **within 50 days** from the end of the respective quarter.

1.22 **Contract Period:**

The Contract shall be for a total duration of **Three (3) years**, operative one year at a time. Extension beyond the initial year shall be granted subject to satisfactory performance, at the sole discretion of C-DAC. While the GeM contract shall reflect the complete three-year period, a formal continuation letter for the subsequent year shall be issued only upon satisfactory completion of the preceding year. Further, C-DAC reserves the right to terminate the contract at any time on account of unsatisfactory performance or any other reason, without prejudice to its other rights and remedies.

BIDDER SHALL QUOTE FOR THREE YEARS CONTRACT PERIOD

1.23 **Location of Firm:**

The Internal Auditor firm (Partnership Firm/LLP of Chartered Accountants) should be located in the same city as the respective C-DAC Centre.

1.24 **Termination of Tender**

C-DAC reserves the right to accept or reject, in full or in part, any or all the proposal/Tender offered without assigning any reason whatsoever. C-DAC does not bind itself to accept the lowest or any tender and reserves the right to reject all or any Proposal or cancel the Proposal without assigning any reason whatsoever. C-DAC also has the right to re-issue the tender without the applicants having the right to object to such re-issue.

2. Scope of Internal Audit

- Audit of Vouchers of all Types i.e., Bank receipts and payments, Purchase of Goods and Servies, Sale of Goods and Servies, Journal entries for other expenses and procurements, Salary and other employee related payments,
- Review of internal financial controls and operational controls.
- Review of compliance with applicable laws, rules, regulations, and contractual obligations.
- Review of bank transactions, reconciliations, cash and cash equivalents, payables, receivables, and fixed assets.
- Review of procurement, stores, payroll, reimbursements, and administrative expenditure.
- Review of governance, risk management, fraud prevention, and process efficiency.
- Review of Financial Status and Financial Performance of the Centre.
- Review of Project grants and utilization.
- Review of Compliance with sanction terms of grants received.
- Review of Statutory compliances (TDS, GST,EPF, ESI etc.,).

- Review of Overheads of Projects.

3. Eligibility Criteria

Sr. No.	Eligibility Requirement	Minimum / Required	Supporting Document
1	Entity type	Partnership firm / LLP of Chartered Accountants	ICAI registration certificate
2	Professional registration	Valid ICAI membership and firm registration	ICAI registration proof
3	Experience	At least 5 years in internal / statutory audit of Government / PSU / Autonomous bodies	Work orders / completion certificates
4	Peer review	Valid ICAI Peer Review Certificate	Peer review certificate copy
5	Government / PSU audit exposure	At least 3 similar assignments, at Central Government / Autonomous body /PSU level in the last 3 Years	Experience details in Annexure B
6	Partners / key personnel	Minimum 3 qualified partners / FCAs with relevant experience/ 1 must be with DISA.	CVs and qualification proof
7	Integrity	Not blacklisted / debarred / suspended by any Government organization/ Present Statutory auditors are not eligible to quote for Internal audit.	Undertaking /Certifications – As per Annexures

4. Scope of Internal Audit and Deliverables

Area	Key Coverage	Deliverable
Project grants and utilization	Receipt, accounting and utilization	Grant utilization observations
Grant sanction compliance	Conditions, milestones, reporting	Compliance exception note
Statutory compliance	TDS, GST, filings, payments	Compliance checklist
Review of Overhead allocation	Methodology and basis	Allocation review note

5. Service Levels, Penalties and Termination

Event / Breach	Penalty / Consequence
Delay in submission of audit report	0.5% of contract value per week of delay, subject to overall contractual cap / as applicable under bid terms
Non-deployment of agreed manpower	Penalty to be imposed for each week of delay / short deployment
Failure to report material irregularity or fraud in time	Immediate escalation; may lead to termination and other action
Breach of confidentiality / leakage of information	Immediate termination and legal / disciplinary action
Repeated breach of SLA	Termination and disqualification / debarment as per applicable rules
Cumulative penalties reaching contractual threshold	Termination of contract

6. Quarterly Audit Report Template

Section	Contents
1. Executive Summary	Overall view of significant issues, risk areas, and action points
2. Scope and Coverage	Units, locations, and periods covered
3. Key Observations	Observation, criteria, cause, effect, recommendation
4. Management Responses	Responses received from the auditee
5. Status of Previous Observations	Action taken / pending
6. Conclusion	Overall audit conclusion

7. Grant Utilization and Compliance Template

Project / Grant	Sanction Amount	Utilized	Unutilized	Sanction Conditions Complied	Remarks

8. Statutory Compliance Checklist Template

Law / Requirement	Due Date	Compliance Status	Delay / Interest / Penalty	Remarks
TDS deduction and deposit				
TDS return filing				
GST return filing				
GST payment / reconciliation				
EPF				
Other applicable compliance				

9. Annexures:

The following annexures form part of this tender dossier and shall be submitted with the bid wherever applicable, the Formats - To be printed on the bidder's letterhead and signed by an authorized signatory/ CA with Seal / Membership No. / Date

Annexure - A. Technical Bid Form

The bidder shall fill this form and attach all supporting documents. Any column not applicable shall be marked as "N.A."

Sr. No.	Particulars	Bidder Response	Page / Annexure Ref.
1	Name of firm		
2	Type of organization		
3	ICAI firm registration no.		
4	PAN / GSTIN		
5	Peer Review Certificate		
6	Years of Existence		
7	Experience in Govt / PSU / Autonomous bodies		
8	No. of partners / FCAs		
9	Proposed Audit Team Composition		
10	Methodology / Approach Note		

Annexure - B. Financial Bid Form

The financial bid shall be submitted as a lump-sum quote covering the entire scope of work for the full contract period, inclusive of all costs but exclusive of taxes, as specified by C-DAC in the bid. The bidder shall clearly indicate GST separately, wherever applicable.

Component	Amount (INR)	Remarks
Audit Fee for **entire contract period** inclusive of All (including Travel and out-of-pocket expenses)		
GST / Taxes, if applicable		
Total		

(Amount in words Rs. _____)

*** Details of Amount payable per quarter should also be provided**

Annexure - C. Experience Statement

Sr. No.	Client / Organization	Nature of Assignment	Period	Value	Remarks
1					
2					
3					
4					
5					
6					

Note: Relevant Work orders /Completion certificates/Engagement Letter copies Should be attached with respect to Experience.

Annexure – D. Audit Team Composition

Name	Designation	Qualification	Experience	Role in Assignment

Annexure – E. Conflict of Interest Declaration

We declare that neither the firm nor any partner / employee / associate has any direct or indirect interest that may impair independence in relation to the proposed Internal Audit of C-DAC.

Annexure – F. Undertakings and Declarations

1. We hereby declare that all information furnished in this bid is true, correct, and complete to the best of our knowledge and belief.

2.We confirm that the firm is not blacklisted, debarred, suspended, or otherwise prohibited from doing business by any Government department, PSU, autonomous body, or statutory authority.

3. We declare that there is no conflict of interest and no partner / proprietor / director / employee has any financial, managerial, or advisory interest in C-DAC or in any matter under audit.

4. We undertake to maintain confidentiality of all information and documents received during the assignment.

5. We undertake to immediately report any suspected fraud, material irregularity, bribery, leakage, or serious control failure to C-DAC.

6.We agree to abide by the ATC, STC, GTC, bid conditions, and all amendments issued by C-DAC / GeM.

Annexure – G. Blacklisting / Non-Debarment Certification

I, [Name], [Designation], authorized signatory of [Firm Name], do hereby solemnly affirm and state that the firm and its partners / directors / associates have not been blacklisted, debarred, suspended, or declared ineligible by any Government department, PSU, autonomous body, or statutory authority as on the date of submission of this bid.

I further affirm that no criminal, disciplinary, or professional proceedings that materially affect the eligibility of the firm are pending / have been concealed in the bid.

I understand that any false declaration may lead to rejection of bid, forfeiture of rights, termination of contract, and such other action as may be permissible under law.

Verification

Verified at _____ on this ____ day of _____ 20__ that the contents above are true and correct to the best of my knowledge and belief and certify that no material fact has been suppressed.

Annexure - B. Financial Bid Form

The financial bid shall be submitted as a lump-sum quote covering the entire scope of work for the full contract period, inclusive of all costs but exclusive of taxes, as specified by C-DAC in the bid. The bidder shall clearly indicate GST separately, wherever applicable.

Component	Amount (INR)	Remarks
Audit Fee for **entire contract period** inclusive of All (including Travel and out-of-pocket expenses)		
GST / Taxes, if applicable		
Total		

(Amount in words Rs. _____)

*** Details of Amount payable per quarter should also be provided**