

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	07-07-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	07-07-2026 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	120 (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	India Optel Limited
कार्यालय का नाम/Office Name	*****
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	devender@ord.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - INTERNAL AUDIT; CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	12 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 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) *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 दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
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)	295000
<b>Payment Timelines</b>	Payments shall be made to the Seller within <b>30</b> 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**

आवश्यकता/Required	No
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**ईपीबीजी विवरण /ePBG Detail**

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

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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## 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. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. 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.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

## अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

**This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-**

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
The Consultancy CA CMA Firms must have registered with ICAI and at least Ten years of practice in the profession of CA CMA	15	10	<a href="#">View File</a>
The firm should have at least 4 Qualified Chartered Accountants CA CMA With minimum 03 years post qualification experience	15	10	<a href="#">View File</a>

Relevant Working Experience of Internal Cost Statutory Audit having Min one Contract of at least 01 year with any ManufacturingPSUs having minimum turnover of 1000 Cr. equal 10 Marks	30	10	<a href="#">View File</a>
Average Annual Turnover of the Consultancy Firm equal to or more than Rs. 50 lakhs as per their latest audited financial statement during Preceding 3 years FY23-24 to 25-26	15	10	<a href="#">View File</a>
Lead Partner At least 01 Partner of the firm must have working experience in internal Audit of Manufacturing Companies of at least 03 years	10	10	<a href="#">View File</a>
The Consultancy CA CMA Firms must have operating registered office at Dehradun Chandigarh region location of IOL Units	10	5	<a href="#">View File</a>
Diploma in Information System Audit DISA OR Diploma in Information System Security Audit DISSA by at least 1 CA CMA engaged in Firm	5	5	<a href="#">View File</a>

**Total Minimum Qualifying Marks for Technical Score: 60**

**QCBS Weightage(Technical:Financial):70:30**

**Pre Bid Detail(s)**

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
22-06-2026 12:00:00	Yes, The bidder may participate in the scheduled pre-Bid meeting/Conference and site visit. The bidders will be given an opportunity for site visit and understand user requirement and ground, provide input & seek clarification.All such clarification and inputs are to be submitted preferably in advance before scheduled date of pre bid meeting. Pre bid meeting/Conference shall be held 4 days after floating tender at IOL Corporate HQ, Raipur Dehradun. VC link for the conference will be shared in due course of time to the interest shown firm. Only the query received within the stipulated date prior to the pre bid meeting will be answered. Bidder/Service providers can send their queries to:The General Manager/Finance, IOL HQ Corporate office Raipur Dehradun. Email Id:- div.fin@indiaoptel.in

**Financial Audit Services - INTERNAL AUDIT; CA Firm, CAG Empaneled Audit Or CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	INTERNAL AUDIT
Type of Financial Audit Partner	CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Bank Transactions
Type of Industries/Functions	Purchase & Procurement , Human Resource & Payroll , Sales, Services and Revenue , Inventory & Store management , Fixed assets, depreciation and amortisation , Cash and Bank Balance
Frequency of Progress Report	Half yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Half yearly
State	NA
District	NA
<b>एडऑन /Addons</b>	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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**अतिरिक्त विशिष्ट दस्तावेज /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	*****	*****Dehradun	Project / Lumpsum Based	N/A

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

### 1. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

1. During bid creation on the GeM portal , only 12 lakhs can be entered in the Annual Turnover (3 Years)"field, however as per evaluation criteria(QCBS basis) in Annexure 'A',/GTC. The REQUIREMENTS OF ANNUAL TURNOVER (3 years) is Rs 50.00 LAKHS, and sellers should note that despite the portal limit, 50 lakhs will be applied for compliance during Technical Evaluation.

2. Firm must read all the item specifications, terms and conditions of tender document and submit their offer/documents accordingly.

### 2. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [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 in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1

bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

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

**For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.**

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

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

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

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

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

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

Scope of Work (S.O.W)

(For production Units)  
OFD, OLF & OFCD

- (1) The Audit team should visit respective units every Quarter and conduct audit at least 30 Man -days(In IOL) in a quarter. After audit, Audit team will submit the details along with "Value Addition Report". The Internal Audit team will submit report to the registered office in the name of CMD, IOL HQ, Raipur Dehradun having five hard copies & soft copy to our email dir.fin@indiaoptel.in within the 10 days of completion of internal Audit.
- (2) Internal Auditors are required to classify observations into high risk, Medium Risk and low risk categories with clearly defined financial implication, control weakness, root cause analysis and suggested remedial measures.
- (3) Audit team must have experience/understanding in Companies Act, 2013, C&AG guidelines, Govt. Policy, Ind.AS, Internal Financial Control, Income Tax Act, GST Act, Custom duty and Defence Procurement Manual.
- (4) The payment of internal Audit will be done half yearly basis on subject to satisfactory completion of internal Audit and shall be in proportion of utilized man days for respective Units as per the General Terms & Conditions of Bid.
- (5) Internal Auditors should inform any serious irregularity in the unit to IOLHQ, Raipur, Dehradun as "SPECIAL REPORT TO CMD IOL HQ Raipur Dehradun" separately. The role of internal Auditor is not confined only to pointing discrepancies but also suggesting remedial measures against these discrepancies and risk involved therein. Draft Internal Audit Report should be discussed with the unit head and their replies towards each auditor's observation should also be incorporated in the report.
- (6) Verified & self-audited Quarterly/Half yearly Trial balance should be enclosed along with the Internal Audit Report, duly signed by the Internal Auditor and the unit head. Trial Balance should provide Opening Balance, Transaction during the period (Debit and Credit) and Closing Balance.
- (7) Internal Audit Reports should be submitted timely to the unit head and IOLHQ and timelines mentioned in the appointment letter should be strictly adhered.

*Signature*

**INTERNAL AUDIT WILL COVER:-**

Sl.No.	Particulars	Particulars
(A)	Trial Balance	<p>(i) Reconcile opening balances of Balance Sheet items with last audited Trial Balance / Balance Sheet.</p> <p>(ii) Ensure that no back dated voucher is passed or modification in passed vouchers is done in the previous audit period post completion of audit.</p> <p>(iii) To provide suggestions for corrections/additions required in the presentation of Financial statements, if any in accordance with Ind.AS.</p> <p>(iv) Verify year end adjustment entries through Audit trail review.</p>
(B)	Cash / Bank	<p>(i) Bank Reconciliation Statement</p> <p>a. To check and report whether Bank reconciliation statement in respect of all the bank accounts is prepared</p> <p>b. Verification of Bank Reconciliation Statement with Bank Statement / Bank Certificate and to check and report whether :</p> <p>c. Entries appearing in BRS are settled subsequently. If not, then inquire into the nature and details of such outstanding entry.</p> <p>d. Cheques issued but not cleared appearing in BRS for more than 3 months has been transferred to stale cheques and booked accordingly.</p> <p>(ii) FDRs / TDRs To check and report whether any amount has been kept in FDRs / TDRs with bank. If yes, then report the details thereof along with the reasons thereof.</p> <p>(iii) Cash / Bank Payment / Receipt To check and report whether :-</p> <p>a. Payments are made after proper sanction of Authorized person/competent Authority</p> <p>b. Payments are made only against supporting bills/invoices</p> <p>c. Verify compliance with provisions relating to TDS/TCS applicability on payments.</p>
(C)	Fixed Assets	<p>(i) Maintaining of Fixed Asset Register (FAR)</p> <p>To check Fixed Assets Register (hereinafter referred to as "FAR") is maintained and updated on regular basis (Manual / Computerized).</p> <p>To check Identification number given on the fixed asset tallies with the number given in the FAR on random basis</p> <p>FAR give below details of the fixed assets :</p> <p>Description;</p> <p>Date of purchase;</p> <p>Quantity;</p> <p>Location;</p> <p>Identification Number / Tag Number;</p> <p>Original Cost / Purchase Price;</p> <p>Rate of Depreciation / Useful life;</p> <p>Accumulated depreciation;</p> <p>Deletion / Inter-unit Transfer;</p> <p>Written down value</p> <p>(ii) To check and report whether transactions involving purchase / sale / transfer of fixed assets have been properly recorded in the books of accounts.</p> <p>(iii) Physical Verification of Fixed Assets/Capitals To check and report whether :</p> <p>d. Physical verification of fixed asset such as <u>Plant , Machinery, Estate Land &amp; Infrastructure</u> are to be carried out by the management at least once in a year as per the preview of head of individual</p>

		<p>Units.</p> <p>(iv) Physical verification sheets in respect of fixed assets are properly prepared and duly signed by the persons responsible for carrying out the physical verification. The name, designation of employees and the date of carrying out the physical verification should also be clearly mentioned in the physical verification sheets.</p> <p>(v) Purchase of new Plant &amp; Machinery (The Plants &amp; Machineries <u>Purchased/Commissioned after 01.04.2026</u> have to take in consideration)</p> <p>(vi) Verify capitalization of Assets as per Ind AS -16 and review CWIP ageing /To check condemned assets are recorded as held for sale in accordance with the company accounting policy &amp; Ind AS 16.</p>
(D)	Sundry Debtors	<p>(i) Duration -wise analysis of debtors giving details of debtors outstanding for:- Less than 3 months 3-6 months 6-12 months More than 12 months</p> <p>(ii) Verify that collections from debtors are on time and there is no delay in average collection period.</p> <p>(iii) Verify the measures taken to recover / reduce sundry debtors and Report whether the <u>follow up action on outstanding debtors</u> is sufficient or not.</p> <p>(iv) Comment on the Debtors' account showing closing credit balances along with the details and reasons for credit balances.</p> <p>(v) Check the Debtors' account where legal case has been filed and ascertain the progress in the legal case.</p>
(E)	Sundry Creditors	<p>(i) Duration-wise analysis of creditors giving details of creditors outstanding for: Less than 3 months 3-6 months 6-12 months More than 12 months</p> <p>(ii) Comment on the Creditors account that are outstanding to be paid since long (unclaimed Creditors) and that can be considered for a write back in the books of account.</p> <p>(iii) Comment on the Creditors' account showing closing debit balances along with the details and reasons for debit balances.</p> <p>(iv) Check the Creditors' account where legal case has been filed and ascertain the progress in the legal case.</p> <p>(v) Check the Payment to MSME beyond 45 Days and reasons thereof.</p>
(F)	Procurement / Material Management	<p>To check and report whether:</p> <p>(i) Procurement /MM are made as per the approved purchase manual /policy / sanction of authorized person. All procurement should Comply Procurement manual/Procedure.</p> <p>(ii) Interest / carrying charges paid, if any, are as per the terms of Purchase order (PO) / MoU / Contract.</p> <p>(iii) Purchase Register for details of Contract /Supply order is maintained and updated regularly (manual / computerized) indicating below details:- Item Code(Ledger Folio)(10 digit number)</p>



		<p>Name of the item Purchase Order Number /Supply order Number/Contract in case of GeM Rate per Item/Unit rate with applicable GST. Quantity purchased Total Purchase Amount/Supply order value Discount / Rebate, if any(only for medicines)</p> <p>(iv) Carry out a scrutiny of Purchase requisitions to ensure that the purchase orders are placed as per the requirements given in the requisitions.</p> <p>(v) Ensure that various terms and conditions entered with the suppliers regarding quantity, quality, rate, discounts / rebates, commission, transportation and GST/TDS are properly adhered.</p> <p>(vi) Inward Material</p> <p>a. Check that entry for the incoming material is made at the entry gate register in front of Security Staff and IGP is issued.</p> <p>b. Ensure that the weighing / counting of the incoming material are made properly and correctly at the receiving section.</p> <p>c. Check that every IGP is accompanied by Original Invoice of the Vendor.</p>
(G)	Sales /Issue	<p>To check and report whether:-</p> <p>(i) Sales are Recognized as per the Accounting policy of IOL.</p> <p>(ii) Sale of scrap items is made only through tender / open auction/MSTC.</p> <p>(iii) Interest / carrying charges are collected on delayed payments, if any, as per the Contract.</p>
(H)	Inventory/ Stock Receipt/ Store Management	<p>To check and report whether :</p> <p>(i) Actual Inventory levels are as per the Inventory norms w.r.t: Stores &amp; Spares Raw Material /Semi Finished items/Sub-assemblies W.I.P(Work In Process) Finished Stock/End store</p> <p>(ii) Age-wise analysis of finished stock giving details for finished stock lying : Less than 06 months 06-12 months More than 12 months</p> <p>(iii) Age wise summary of <u>non-moving</u> and <u>slow moving stock</u> has been prepared and reported to Head Office for further instructions. If so, then report the details along with the amount thereof.</p> <p>(iv) Physical verification of inventory is carried out by the management at least once in a year</p> <p>(v) Fitness for future use of items which are <u>More than five years Old</u> are assessed or not</p> <p>(vi) verify timely identification and accounting treatment of absolute, damaged and unusable inventory items as per Accounting policy.</p> <p>(vii) Check Unused Stores &amp; spares lying within a particular department are properly recorded / accounted.</p>

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		<p>(viii) All inventories, other than disposable scraps are valued at lower of cost or Net realizable value (NRV). The cost of materials is ascertained by weighted analysis method.</p> <p>(ix) Monthly Quantitative Reconciliation Statement</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>O/P Stock</th> <th>Purchase</th> <th>Consumed</th> <th>Closing Stock</th> </tr> </thead> <tbody> <tr> <td>(i) Raw Material</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(ii) Raw Material to Finish Goods</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iii) RM to FG reconciliation</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Particulars	O/P Stock	Purchase	Consumed	Closing Stock	(i) Raw Material					(ii) Raw Material to Finish Goods					(iii) RM to FG reconciliation				
Particulars	O/P Stock	Purchase	Consumed	Closing Stock																		
(i) Raw Material																						
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(I)	Accounting / Vouching	<p>To check and report whether :-</p> <p>(i) Monthly reconciliation of all accounting records such as bank accounts, sub-ledger with main ledger accounts, stock ledger etc is done.</p> <p>(ii) Proper distinction between revenue and capital expenditure is made while accounting.</p> <p>(iii) All the relevant columns of the Vouchers have been properly filled in and vouchers are properly authorized and supported by bills / invoices etc.</p> <p>(iv) Voucher is prepared only in respect of <u>original Bills / Digital Invoices</u>.</p> <p>(v) Bills / invoices are passed strictly as per the terms of purchase order / MoU / Contract.</p> <p>(vi) To check the correctness of the accounting head - expenses or income and report the discrepancy, if any.</p> <p>(vii) Ensure that input credit under GST is properly recorded in the books of accounts.</p> <p>(viii) Verify GST reconciliations including GSTR-2B, GSTR-3B and Books reconciliation.</p>																				
(J)	Repairs & Maintenance of Plant & Machinery (Total Productive Maintenance) TPM	<p>To check and report whether :-</p> <p>(i) Schedule of preventive maintenance &amp; Periodic maintenance of plant &amp; machinery and equipments has been made at regular intervals.</p> <p>(ii) Preventive maintenance schedule includes all the plant machinery and equipments.</p>																				
(K)	Insurance	<p>(i) Obtain a list / statement of all the Insurance policies and ensure that all the assets of the company are fully and adequately insured.</p> <p>(ii) Obtain a list of all the insurance claims pending for settlement and comment upon the old pending cases.</p> <p>(iii) Ensure that the Insurance policies are renewed in time i.e. before the expiry of the period of validity.</p> <p>(iv) Prepaid insurance expenses are booked adequately.</p>																				
(L)	Work Contracts / Civil / RC	<p>To check and report whether:</p> <p>(i) There was any lacuna in procedure adopted for award of civil work contract / RC which was not as per the procedure laid down in manual.</p> <p>(ii) The rates for carrying out the jobs work was finalized after a proper comparison of the rates and further negotiation.</p>																				

3/20/12

(M)	Statutory Compliances	<p>(i) To check and report whether the provisions of Income Tax / GST / PF / ESI etc. have been complied with.</p> <p>(ii) To check and report whether tax payments are made and returns are filed within the due date.</p>
(O)	Personnel/ GA	<p>Review the personnel service files of employees kept by the Personnel Department/ GA Section to check whether -</p> <p>a. All the copies of certificates / testimonials have been taken from the employees at the time of joining.</p> <p>b. Copies of appointment advice / appointment letters / confirmation letters etc are kept in the service files</p> <p>b. Nomination in case of Gratuity / Pension / PF / superannuation etc has been collected from the employees.</p> <p>c. All other documents like increment letters / promotion letters etc are properly filed in the service files.</p> <p>d. Ensure that the Personnel Department is taking due care in case of contract labour employed by it to ensure that legal and statutory obligation like GPF/NPS/ PF/ ESI are taken care of. The Personnel Department should maintain proper attendance record in respect of the contract labour and should obtain copies of monthly PF / ESI challans from the contractor.</p> <p>e. Check that the various licenses like the Factory license etc. are renewed in time.</p> <p>f. Ensure that the new labour laws Are implemented.</p> <p>g. Check whether Final Claim of Medical Re-imburement and TA/DA are as per CGHS/CSMA rule.</p>
(P)	Additional points	<p>a. To assess adequacy of internal checks &amp; internal controls in the organization.</p> <p>b. To comment on the adequacy of laid down procedures.</p> <p>c. Scrutinizing tenders / contracts of high value (Rs. 10 Lakhs &amp; above).</p> <p>d. Verification and review of old outstanding loans and advances and details provided to Head Office for further consideration.</p> <p>e. Whether the action plans to comply with the Cost Auditors observations have been made and action taken report in respect of action plan is being submitted.</p> <p>f. Check the maintenance of Risk Register as per the Enterprise Risk Management policy adopted by IOL.</p>

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Scope of Work (S.O.W)

Annexure 'B'  
(For Non- production Units)  
IOL HQ & OFIL

- (1) The Audit team should visit respective units every Quarter and conduct audit at least 30 Man -days(In IOL) in a quarter. After audit, Audit team will submit the details along with "Value Addition Report". The Internal Audit team will submit report to the registered office in the name of CMD, IOL HQ, Raipur Dehradun having five hard copies& soft copy to our email dir.fin@indiaoptel.in within the 10 days of completion of internal Audit.
- (2) Internal Auditors are required to classify observations into high risk,Medium Risk and low risk categories with clerealy defined financial implication,control weakness,root cause analysis and suggested remedial measures.
- (3) Audit team must have experience/understanding in Companies Act, 2013, C&AG guidelines, Govt. Policy, Ind.AS, Internal Financial Control,Income Tax Act ,GST Act, Custom duty and Defence Procurement Manaul.
- (4) The payment of internal Audit will be done on half yearly basis subject to satisfactory completion of internal Audit and shall be in proportion of utilized man days for respective Units as per the General Terms & Conditions of Bid.
- (5) Internal Auditors should inform any serious irregularity in the unit to IOLHQ, Raipur, Dehradun as "SPECIAL REPORT TO CMD IOL HQ Raipur Dehradun" separately. The role of internal Auditor is not confined only to pointing discrepancies but also suggesting remedial measures against these discrepancies and risk involved therein. Draft Internal Audit Report should be discussed with the unit head and their replies towards each auditor's observation should also be incorporated in the report.
- (6) Verified & self-Audited Quarterly/Half yearly Trial balance should be enclosed along with the Internal Audit Report, duly signed by the Internal Auditor and the unit head. Trial Balance should provide Opening Balance, Transaction during the period (Debit and Credit) and Closing Balance.
- (7) Internal Audit Reports should be submitted timely to the unit head and IOLHQ and timelines mentioned in the appointment letter should be strictly adhered.



## INTERNAL AUDIT WILL COVER:-

Sl.No.	Particulars	Particulars
(A)	Trial Balance	<p>(i) Reconcile opening balances of Balance Sheet items with last audited Trial Balance / Balance Sheet.</p> <p>(ii) Ensure that no back dated voucher is passed or modification in passed vouchers is done in the previous audit period post completion of audit.</p> <p>(iii) To provide suggestions for corrections/additions required in the presentation of Financial statements, if any in accordance with Ind.AS.</p> <p>(iv) Verify year end adjustment entries through audit trail review</p>
(B)	Cash / Bank	<p>(i) Bank Reconciliation Statement</p> <p>a. To check and report whether Bank reconciliation statement in respect of all the bank accounts is prepared</p> <p>b. Verification of Bank Reconciliation Statement with Bank Statement / Bank Certificate and to check and report whether :</p> <p>c. Entries appearing in BRS are settled subsequently. If not, then inquire into the nature and details of such outstanding entry.</p> <p>d. Cheques issued but not cleared appearing in BRS for more than 3 months has been transferred to stale cheques and booked accordingly.</p> <p>(ii) FDRs / TDRs To check and report whether any amount has been kept in FDRs / TDRs with bank. If yes, then report the details thereof along with the reasons thereof.</p> <p>(iii) Cash / Bank Payment / Receipt To check and report whether :-</p> <p>a. Payments are made after proper sanction of Authorized person/competent Authority</p> <p>b. Payments are made only against supporting bills/invoices</p> <p>c. Verify compliance with provisions relating to TDS/TCS applicability on payments.</p>
(C)	Sundry Debtors	<p>(i) Duration -wise analysis of debtors giving details of debtors outstanding for:- Less than 3 months 3-6 months 6-12 months More than 12 months</p> <p>(ii) Verify that collections from debtors are on time and there is no delay in average collection period.</p> <p>(iii) Verify the measures taken to recover / reduce sundry debtors and Report whether the <b><u>follow up action on outstanding debtors</u></b> is sufficient or not.</p> <p>(iv) Comment on the Debtors' account showing closing credit balances along with the details and reasons for credit balances.</p> <p>(v) Check the Debtors' account where legal case has been filed and ascertain the progress in the legal case.</p>
(D)	Sundry Creditors	<p>(i) Duration-wise analysis of creditors giving details of creditors outstanding for: Less than 3 months 3-6 months 6-12 months More than 12 months</p>

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		<p>(ii) Comment on the Creditors account that are outstanding to be paid since long (unclaimed Creditors) and that can be considered for a write back in the books of account.</p> <p>(iii) Comment on the Creditors' account showing closing debit balances along with the details and reasons for debit balances.</p> <p>(iv) Check the Creditors' account where legal case has been filed and ascertain the progress in the legal case.</p> <p>(v) Check the Payment to MSME beyond 45 Days and reasons thereof.</p>
(E)	Procurement / Material Management	<p>To check and report whether:-</p> <p>(i) Procurement /MM are made as per the approved purchase manual /policy / sanction of authorized person. All procurement should Comply Procurement manual/Procedure.</p> <p>(ii) Interest / carrying charges paid, if any, are as per the terms of Purchase order (PO) / MoU / Contract.</p> <p>(iii) Purchase Register for details of Contract /Supply order is maintained and updated regularly (manual / computerized) indicating below details:-  Item Code(Ledger Folio)(10 digit number)  Name of the item  Purchase Order Number /Supply order Number/Contract in case of GeM  Rate per Item/Unit rate with applicable GST.  Quantity purchased  Total Purchase Amount/Supply order value  Discount / Rebate, if any(only for medicines)</p> <p>(iv) Carry out a scrutiny of Purchase requisitions to ensure that the purchase orders are placed as per the requirements given in the requisitions.</p> <p>(v) Ensure that various terms and conditions entered with the suppliers regarding quantity, quality, rate, discounts / rebates, commission, transportation and GST/TDS are properly adhered.</p> <p>(vi) Inward Material</p> <p>a. Check that entry for the incoming material is made at the entry gate register in front of Security Staff and IGP is issued.</p> <p>b. Ensure that the weighing / counting of the incoming material are made properly and correctly at the receiving section.</p> <p>c. Check that every IGP is accompanied by Original Invoice of the Vendor.</p>
(F)	Accounting / Vouching	<p>To check and report whether :-</p> <p>(i) Monthly reconciliation of all accounting records such as bank accounts, sub-ledger with main ledger accounts, stock ledger etc is done.</p> <p>(ii) Proper distinction between revenue and capital expenditure is made while accounting.</p> <p>(iii) All the relevant columns of the Vouchers have been properly filled in and vouchers are properly authorized and supported by bills / invoices etc.</p> <p>(iv) Voucher is prepared only in respect of <u>original Bills / Digital Invoices</u>.</p>



		<p>(v) Bills / invoices are passed strictly as per the terms of purchase order / MoU / Contract.</p> <p>(vi) To check the correctness of the accounting head - expenses or income and report the discrepancy, if any.</p> <p>(vii) Ensure that input credit under GST is properly recorded in the books of accounts.</p> <p>(viii) Verify GST reconciliations including GSTR-2B, GSTR-3B and Books reconciliation.</p>
(G)	Insurance	<p>(i) Obtain a list / statement of all the Insurance policies and ensure that all the assets of the company are fully and adequately insured.</p> <p>(ii) Obtain a list of all the insurance claims pending for settlement and comment upon the old pending cases.</p> <p>(iii) Ensure that the Insurance policies are renewed in time i.e. before the expiry of the period of validity.</p> <p>(iv) Prepaid insurance expenses are booked adequately.</p>
(H)	Statutory Compliances	<p>(i) To check and report whether the provisions of Income Tax / GST / PF / ESI etc. have been complied with.</p> <p>(ii) To check and report whether tax payments are made and returns are filed within the due date.</p>
(I)	Personnel/ GA	<p>Review the personnel service files of employees kept by the Personnel Department/ GA Section to check whether :-</p> <p>a. All the copies of certificates / testimonials have been taken from the employees at the time of joining.</p> <p>b. Copies of appointment advice / appointment letters / confirmation letters etc are kept in the service files</p> <p>b. Nomination in case of Gratuity / Pension / PF / superannuation etc has been collected from the employees.</p> <p>c. All other documents like increment letters / promotion letters etc are properly filed in the service files.</p> <p>d. Ensure that the Personnel Department is taking due care in case of contract labour employed by it to ensure that legal and statutory obligation like GPF/NPS/ PF/ ESI are taken care of. The Personnel Department should maintain proper attendance record in respect of the contract labour and should obtain copies of monthly PF / ESI challans from the contractor.</p> <p>e. Check that the various licenses like the Factory license etc. are renewed in time.</p> <p>f. Ensure that new labour laws are duly complied with.</p> <p>h. Check whether Final Claim of Medical Re-imbursment and TA/DA are as per CGHS/CSMA rule.</p>
(J)	Additional points	<p>a. To assess adequacy of internal checks &amp; internal controls in the organization.</p> <p>b. To comment on the adequacy of laid down procedures.</p> <p>c. Scrutinizing tenders / contracts of high value (Rs. 10 Lakhs &amp; above).</p> <p>d. Verification and review of old outstanding loans and advances and details provided to Head Office for further consideration.</p>

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		<p>e. Critical review of the system of Accounting with the help of voucher. Documents, information and explanations received from the Authorities so as to obtain a reasonable degree of assurance of the quality and integrity of accounting data generated apart from authenticity of payments.</p> <p>f. To ensure that the units obtain the confirmation of balances from Vendors/Contractors.</p> <p>g. To cover identification of frauds, if any happening in the division. To alert the top management of the Units &amp; IOL HQ through confidential report against suspicious transaction that could indicate frauds.</p> <p>h. To analyses the process/system followed by the Company.</p>
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2008/10

**General Terms & Conditions of Bid/Tender for Hiring of Internal Auditor of IOL for FY 26-27**

- 1) The internal Audit shall be conducted on a half yearly basis and report shall be submitted in two phases- i) September phase by 15/11/2026 and ii) March phase by 15/04/2027.

The **Minimum Mandatory Man-Days** required for Internal Audit for Each Quarters are as below:-

- a) OLF (Opto-Electronics Factory Raipur ,Dehradun):- 16 Man days /Quarter
- b) OFD(Ordnance Factory Dehradun):- 07 Man days/Quarter
- c) OFCd(Ordnance Factory Chandigarh):- 07 Man days/Quarter
- d) IOL HQ & OFIL Raipur Dehradun:- 07 Man days /Quarter

**Note:-**It is the discretion of awarded Firm to allocate the Man days for the internal Audit to respective Department/sections of each units as per the scope of Work attached under Annexure "A"&"B". However the utilization of Man days for internal Audit must be in proportion of the Scope of Work. All the Department/Sections/Cost centers must be cover on the internal Audit Schedules provided by the Audit Team .

- 2) a) An Internal Audit Team consisting of Minimum four(4) employees/Auditors shall be deputed by the Firm on regular basis (10:00 am to 05:00 pm) during the period of audit consisting of following:-

- i. One(01) Senior CA/CMA or Partner
- ii. One(01)Qualified Audit Manager(CA/CMA)
- iii. Two (2) Sr. Audit Executive (Semi-Qualified Inter CA/CMA)

b) Deployment list of Audit team shall be as below:-

Serial No.	Audit Team Member	Estimated Man- Days
01	Sr. Audit Executive(Semi Qualified)(02) Name and Qualification:-	20
02	One(01)Qualified Audit Manager(CA/CMA) Name and Qualification:-	10
03	One(01) Senior CA/CMA or Partner Name and Qualification:-	07

Total:- 37 Man Days

**Note:-**The L1 Awarded Firm may depute/hire well experienced retired Auditor/Employee of Ordnance Factory Board/CAG for proper understanding of Work culture of IOL(Erstwhile OFB).

- 3) L1 Awarded Firm shall **verify & audit quarterly trial Balance along with the internal Audit report of respective Units.**
- 4) Firm applying for bid should have to submit the undertaking as per format "L" & format "K".
- 5) Firm applying for bid should have to submit the Non-Disclosure Agreement (NDA) as per GeM format.

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## 6) BID Evaluation (QCBS) (Quality & Cost Based Selection)

Quality-wise evaluation will be done and bidder having maximum combined score in combined evaluation of quality and Cost bid and will be considered for award of Contract.

### Methodology of Technical Evaluation (Quality):-

- I. The selection of Internal Audit Firms for outsourcing, who has qualified in BEC/TEC, shall be made as per QCBS (Quality and Cost Based Selection) Procedure. The Firm will submit the technical bid which will be evaluated based on criteria like relevant experience for the assignment, qualification of the key staff, financial competency, etc.
- II. The technical evaluation of the proposal shall be done on the basis of Evaluation of Quality and the aggregate score.
- III. For qualifying in QCBS methodology in GeM portal, the participant bidder **must get minimum marks in each parameter** listed below. The detailed technical criteria/parameters is as under:-

Sl	Evaluation Criteria	Min	Max.	Remarks
01	The Consultancy CA/CMA Firms must have registered with ICAI and at least Ten years of practice in the profession of CA/CMA.	10	15	Extra 01 point for each year for having more than 10 years of standing in the profession subject to maximum of 5 points. Documents required :- 1.Copy of Incorporation/ Registration Certificate in case bidder is company/LLP duly. <b>OR</b> Partnership firm duly certified / attested by Notary Public <b>AND</b> 2.Copy of Firm certificate dully downloaded from ICAI/ICMAI site as on date.
02	The firm should have at least 4 Qualified Chartered Accountants CA/CMA With minimum 03 years' post qualification experience.	10	15	Extra 01 points for each additional qualified CMA* associated with the firm including partners/employee with minimum 03 years post qualification experience subject to maximum of 05 points. Documents Required: - Notarized affidavit by Sr. Partner of Firm mentioning the details of qualified Cost Accountants/Chartered Accountants. Along with their Membership numbers & date and joining dates.
03	Relevant Working Experience of Internal Audit/Cost Audit/Statutory Audit having Min one(01) Contract of at least 01 year with any Manufacturing PSUs having minimum turnover of 1000 Cr. =10 Marks	10	30	In Addition to this if :- (a)The Firm/bidder have working Experience of Min. one(01) Contract of at least 01 year with any PSUs having Min.turnover of 2000 Cr.will get extra 20 Marks. <b>OR</b> (b) The Firm/bidder have working Experience of Min. 02(Two) Contracts of at least 01 year with any PSUs having Min.turnover of 1000 Cr.will get extra 20 Marks.(2X10=20 Marks).

				Documents Required:- (i) Copies of work order / LOA along with the corresponding Completion Certificate (issued on the letterhead of the client /end user/authorized Consultant of the client)  (ii) Audited Financial Statement of the client(s) (including Balance sheet and P&L Statement) towards minimum turnover of Rs. 1000 Crores . (iii) Audited Financial Statement of the client(s) (including Balance sheet and P&L Statement) towards minimum turnover of Rs. 2000 Crores
04	Average Annual Turnover of the Consultancy Firm equal to or more than Rs. 50 lakhs as per their latest audited financial statement during Preceding 3 years i.e., FY 2023-24 to 2025-26.	10	15	Extra 01 point for every additional turnover of 10 lakhs subject to max 05 points. Documents Required:- Audited Financial Statements with notes to Account.
05	Lead Partner(s) (At least 01 Partner) of the firm must have working experience in internal Audit of Manufacturing Companies of at least 03 years.	10	10	Documents Required:- Firm has to provide supply order /contract agreement/appointment letter clearly spell out the working experiences of Internal Audit and firm has to enclosed requisite certificate or self-declaration to proof that the Partner has completed the contract.
06	The Consultancy CA/CMA Firms must have operating registered office at Dehradun /Chandigarh region(i.e location of IOL Units )	05	10	Extra 05 points for HQ in Chandigarh/NCR Region . Documents required:- (i) Certificate of GST registration of Branch office/registered operating office along with Financial statement of relevant Branch/registered operating office in last 02 years i.e. FY2024-25 & FY2025-26.
07	Diploma in Information System Audit(DISA) OR Diploma in Information System Security Audit (DISSA) by at least 1 CA/CMA engaged in Firm	05	05	Min 01 CA/CMA of the Firm must have this certificate.

**Minimum Marks:- 60 out of 100**

**Note:-**The firms who are already engaged as Statutory Auditor /Cost Auditor and providing Professional Services /Actuarial Services/ Financial Investment Services or as any Consultant in last 02 years (i.e. FY2024-25 & FY25-26) in IOL HQ or its units are not eligible to participate on Bid/Tender (Section 144 of Companies Act 2013).

**IV. Evaluation and Allocation Methodology:**

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- a. The bidders securing minimum 60 points (out of 100 marks) against the Technical Points (Evaluation of Quality, mentioned above) shall be considered as qualified bidder.
- b. Evaluation of the cost: After the evaluation of quality is complete, the financial bid of the successful bidders would be opened and will be processed for further evaluation

**The minimum Qualifying points /Marks for Technical Score: - 60 Points/Marks.**

**QCBS Weight age (Technical: Financial):70:30**

- 7) **Pre bid Conference/meeting:-** The bidder may participate in the scheduled pre-Bid meeting/Conference and site visit. The bidders will be given an opportunity for site visit and understand user requirement and ground, provide input & seek clarification. All such clarification and inputs are to be preferably send in advance before scheduled date of pre bid meeting. Pre bid meeting/Conference shall be held 04 days after floating tender at IOL Corporate HQ, Raipur Dehradun. VC link for the conference will be shared in due course of time to the interest shown firm. Only the query received within the stipulated date prior to the pre bid meeting will be answered. Bidder/Service providers can send their queries to:- The Director Finance, IOL HQ Corporate office Raipur Dehradun. Email Id:- [div.fin@indiaoptel.in](mailto:div.fin@indiaoptel.in)
- 8) EMD:- As applicable.
- 9) e PBG/PSD details:- As applicable.
- 10) **Secrecy Clause:-** the firm shall at all times use its reasonable endeavors to keep confidential the information collected from IOL & its units during the course of Audit and accordingly not disclose any such confidential information to any 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. Firm can also provide the NDA (Non-Disclosure Agreement) as per GeM portal to provide such agreement.
- 11) **Payment Cycle:-** The payment of Service provider shall be **half yearly Basis** Subject to Satisfactory Work Completion Certificate (WCC)/Job Completion Certificate (JCC) as provided by Contract Firm individual Unit wise after the end of each Quarter. The work completion/job carried out by the service provider will be inspected by the authorized representative of the CMD, IOL Dehradun who will render work completion certificate to the service provider for successful completion of work to claim periodic payment. It is mandatory for service provider to submit Mandate form along with bill containing their Bank Account No. name of bank, MICR no. & IFSC code, a cancelled cheque to make payment through e-mode such as NEFT/CMP/ECS.
- 12) The Rate Quoted from the Bidder / Service providers during Bidding shall be All Inclusive (Including all expenses) & Other Charges such as **Travelling, Boarding & Lodging** would not be applicable to the firm during the routine work. The rate quoted on GeM portal shall be wholesale and the Bill shall be submitted quarterly to IOL HQ for further processing of payment.

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**Consultant's Organization, Key Staff Profile & Experience****A. Consultant's company profile:-**

1. The consultant's firm should provide the data sheet as listed below for organization and experience details:-

Brief Data sheet of CA/CMA Firm for Internal Audit		
Sl. No.	Particulars	To be filled up by Firms
01	Name of Firm	
02	ICAI/ICMAI Registration certificate & Date(Please attaché registration Certificate)	
03	Year of Incorporation	
04	Total number of years of experience from Incorporation(Please attached LOA/SO copy )	
05	Total number of years of experience of similar kind from Incorporation (Please attached LOA/SO copy )	

2. Financial:- Provide previous Financial Years turn over and net worth of the firm on the basis of the Annual/Audited Accounts of the previous Three financial years as follows:-

Particulars	Amount in Lakh(INR)
Turn over 2022-23	
Turnover 2023-24	
Turnover 2025-26	
Average turnover	

**B. Consultant's Experience**

Using the format below, provide information on each assignment for which your firm, and associate for this assignment was legally contracted either individually as a corporate entity or as one of the major companies within as association, for carrying out consulting services similar to the ones requested under this assignment.

Financial year	S.No.	Name of Assignment	Type of Assignment	Turn -over of the Assigned Firm

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2020-21	1.			
	2.			
2021-22	1.			
	2.			
2022-23	1.			
	2.			
2023-24	1.			
	2.			
2024-2025	1.			
	2.			

The Sl. No. in the table may be extended as per the number of assignment completed by the firm.

**c. Key staff profile:-**

a) Total number of the Chartered Accountants/Cost Accountants(partners with the firm)

S. No.	Name of Chartered Accounts/Cost Accountants (Partner)	Education	Total Years of Post Qualification Experience(PQE)

b) Total number of paid Chartered Accountants/Cost Accountants with the firm

S. No.	Name & Position	Education	Total Years of Post Qualification Experience(PQE)

c) Total number of the Audit Assistant and Assisting Staff with the firm

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S. No.	Name & Position	Education	Total Years of Experience

**FORMAT "L"**

**UNDERTAKING**

(To be furnished in the letter head of the firm)

We, M/s....., Firm of Chartered Accountants/Cost Accountants do hereby verify and declare:-

- (i) That the particulars given above are complete and correct and that if any of the statements made or the information so furnished is later found to be incorrect or false or there has been suppression of material information, the firm would stand disqualified from Bidding/cancelation of Contract order (if get contract order) and might be liable for disciplinary action under the Chartered Accountants Act,1949/Cost and works Accountants Act,1959 and the regulations framed there under;
- (ii) That the firm or Partner(s) has /have/has not /have not been debarred or cautioned by institute of Chartered Accountants of India/Institute of Cost Accountants of India during the last three years(If the answer is "affirmative" furnish details);  
.....  
.....
- (iii) That Individually that Partners are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2(2) of the Chartered Accountants Act,1949/Section 2(2) of the Cost and Works Accountants Act,1959.
- (iv) That the constitution of the firm shown in documents as submitted by Bidder is same as that in the Institute of Chartered Accountants of India/Institute of Cost Accountants of India records  
(If not please enclose details of revised constitution of the firm as on date submission of bid)

Signature with seal of the firm



Place:-

Date:-