



Bid Number/बोली क्रमांक (बिड संख्या): GEM/2023/B/3335921

Dated/दिनांक : 06-04-2023

**Bid Document/ बिड दस्तावेज़**

<b>Bid Details/बिड विवरण</b>	
<b>Bid End Date/Time/बिड बंद होने की तारीख/समय</b>	27-04-2023 17:00:00
<b>Bid Opening Date/Time/बिड खुलने की तारीख/समय</b>	27-04-2023 17:30:00
<b>Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)</b>	60 (Days)
<b>Ministry/State Name/मंत्रालय/राज्य का नाम</b>	Ministry Of Heavy Industries And Public Enterprises
<b>Department Name/विभाग का नाम</b>	Department Of Heavy Industry
<b>Organisation Name/संगठन का नाम</b>	Andrew Yule Company Limited
<b>Office Name/कार्यालय का नाम</b>	Registered Office
<b>Item Category/मद केटेगरी</b>	Financial Audit Services - Audit report; Audit Firm
<b>Contract Period/अनुबंध अवधि</b>	11 Month(s) 6 Day(s)
<b>Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है</b>	Yes
<b>MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट</b>	No
<b>Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट</b>	No
<b>Document required from seller/विक्रेता से मांगे गए दस्तावेज़</b>	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<b>ITC available to buyer/क्रेता के लिए उपलब्ध आईटीसी</b>	Yes
<b>Type of Bid/बिड का प्रकार</b>	Two Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 Days
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation

**Bid Details/बिड विवरण****Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है**

Yes

**EMD Detail/ईएमडी विवरण**

Required/आवश्यकता

No

**ePBG Detail/ईपीबीजी विवरण**

Required/आवश्यकता

No

**Splitting/विभाजन**

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

**MII Compliance/एमआईआई अनुपालन**

MII Compliance/एमआईआई अनुपालन

Yes

1. Past Experience of Similar Services: The Bidder must have successfully executed / completed at least one single order of 80 % of the Estimated Bid Value or 2 orders each of 50 % of the Estimated Bid Value or 3 orders each of 40 % of the Estimated Bid Value for similar service(s) in last three years to any Central / State Govt Organization / PSU / Public Listed Company. Copies of contracts / work orders and documentary evidence of successful execution / completion in support of Past Experience of Similar Services along with names, address and contact details of clients shall be uploaded with the bid for verification by the Buyer.

**Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा****Number of Years of firm/company's existence as per ICAI certificate:**10 years**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.:**5 years**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**5 Nos.**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification**NA**Number of XX fulltime CA's required and YY professional audit staff**5 Nos.**Financial Audit Services - Audit Report; Audit Firm ( 1 )****Technical Specifications/तकनीकी विशिष्टियाँ****Specification****Values**

Specification	Values
<b>Core</b>	
Scope of Work	Audit report
Type of Financial Audit Partner	Audit 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 , Governance of company , Compliance with contracts , Review system & processes , Treasury operations , Bank Transactions
Type of Industries/Funct ions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	NA

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

ITC on GST/जीएसटी पर इनपुट कर क्रेडिट	ITC on GST Cess/जीएसटी उपकर कर क्रेडिट
18%	NA

**Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**

**Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

S.No./क्र. सं.	Consignee Reporting/Officer/परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता

S.No./क्र. सं.	Consignee Reporting/Officer/प्रेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Souvik Guha	700001,Andrew Yule & Company Limited, Yule House, 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001	1	N/A

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

### 1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

### 2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

**ANDREW YULE & CO. Ltd** invites e-tender from bonafide CA/CMA firms for conducting Internal Audit of its Engineering Division Situated at Kalyani, District Nadia, West Bengal and General Division at Head office in Kolkata. Interested CA/CMA firms who comply with the eligibility criteria mentioned herein after, may quote as per the specified instruction furnished below.

-

### Annexure-I

### Brief Background of the Company:

Andrew Yule & Company Ltd (AYCL) is an Indian manufacturing and industrial conglomerate, with majority shareholding by Government of India and headquartered in Kolkata (formerly Calcutta). It became a Central Public Sector Enterprise (CPSE) in 1979 and is presently having three major Divisions, viz., Engineering at Kalyani (near Kolkata), Electrical (Chennai) and Tea (15 Gardens in Assam and West Bengal). The Company maintains five Guest Houses in Kolkata, Kalyani, Kalimpong, Puri & New Delhi. The Annual Turnover of the Company is around Rs. 325 Crores and more than 50% of it is generated from Tea business and the rest through other businesses of the Company i.e. electrical equipment manufacturing as Transformer, Industrial Fans etc.

**Annexure-II****Andrew Yule & Company Ltd****Detailed Profile of the Intended Firms****(This document should be dully filled up)**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Details</b>
1	Name of the Firm	
2	Address Head Office	
3	Details of the Branch	
	a)	
	b)	
4	Phone. No.	
5	Email ID	
6	Name of the Authorized Signatory of the Bid	
7	Contact No. of the Authorized Signatory	
8	Firm Registration No.	
9	Date of Incorporation	
10	PAN of the Firm	
11	GST no. of the Firm	
12	No. of Partners along with the membership no. and name	
13	No. of qualified assistants with name and membership no.	



- n each case. Preference will be given to those having experience in PSU having manufacturing unit of more than 100 Crs.
- c) The firm should have net annual revenue receipts of more than Rs 25 Lakhs.
  - d) The firm should have more than 5 fulltime partners.
  - e) The firm should have Head/Branch office in the same city of the Unit/Division of AYCL for which it is applied.

**The Annexures must be duly filled in.**

1. Duly filled in and signed Annexure-II
2. Duly accepted & stamped Annexure-IV
3. Documents required as per Annexure-V
4. Duly signed & stamped Annexure-VI

**Engineering Division - ANNEXURE III(a)**

**MAJOR AREAS OF AUDIT TO BE COVERED-2023-24**

**For Both Phase-1 (April To September) & Phase-II (October- March)**

**1. Checklist for Internal Financial Control**

Sl. No.	Area of activity	Compliance		Reasons for Non Compliance	Remarks
		Yes	No		
1	Whether Factory license is renewed or not ( Date of renewal to be mentioned in remarks column)				
2	Verification of accuracy of PF and ESI deduction				
3	Verification of other statutory deductions as GST, TDS, Professional tax etc				
4	Verification of Capital purchases against indent by user Department and within the Capital budget approved for concerned Financial Year by the Board.				
5	To verify whether proper authorization has been taken from appropriate authority for purchase/sale/transfer of fixed assets during the period of Audit and the same has been properly recorded in the books of Accounts.				
6	Whether Fixed Asset register has been maintained & updated on regular basis				
7	Ensure correctness of order placed with most economical party after due comparison.				
8	To verify that purchases are made against the confirmed supply orders				
9	To check & verify expenditure on projects against their approvals.				
10	To verify as payables are as per contract and no undue benefit is passed on to the supplier/contractor.				
11	Whether TDS certificates are being obtained from customers for tax deducted by them, whether TDS reconciliation has been made on the amount received from the customers of the Company.				
12	Whether, GST TDS has been deducted as per the GST Law.				
13	To verify whether bank reconciliation statements are prepared at due intervals				



14	To verify compliance of employees medical rules, final settlement, pay & allowance etc.				
15	To verify in case of cancellation of PO, if any would be done by original approving authority on the assent of TC.				
16	To verify whether the Unit/Division has a prevalent system to check the excess/shortage in despatched quantity as against the particulars mentioned in the sales contract.				
17	Whether the Company has a policy to recognise bad debts in case they are not received within 3 years.				
18	In case a item is purchased in bulk quantity and the same is divided between L-1 and L-2 ,L-3 etc at L-1 rates, the same should be clearly written in the terms of NIT.				
19	Whether the retention money is being deducted running bills to cover up the defect liability period.				
20	Whether the amount debited by bank towards charges for various services to the Unit/Division is as per correct rates and an entry has been passed in books simultaneously.				
21	To verify whether the payment of various bills is made only after approval from appropriate authority.				
22	To verify whether for transportation of materials both incoming and outgoing appointment of transport contractor has been done following the tendering process at the beginning of the Financial Year.				
23	Whether Head of Finance of the concerned Unit/Division have a surprise check of cash.				

## 2. Detailed scope of work

[01]	Follow-up of previous Internal Audit Report w.r.t Internal Audit suggestions
------	--

[02]	Information regarding payment of Statutory Dues and submission of Statutory Return is to be given in <b>Annexure-1</b> , the format of the same is given hereunder and the statement is to be prepared on Quarterly basis by taking month wise data from April to June, July to Sept, Oct to Jan and from Jan. to March.
[03]	Checking of TDS records and submission of returns.
[04]	Analysis of lost tender for last 2 years including current year in <b>Annexure-2</b>
[05]	Job Costing @ Labour Booking in each job, total labours vis-à-vis hours booked in job i.e. idle time analysis
[06]	System and procedure of valuation of WIP with checking of month end WIP valuation.
[07]	GST records and details of Input Tax Credit availed.
[08]	Planning function w.r.t Production & Despatch as per terms of order.
[9]	Maintenance of Scrap Records and disposals.
[10]	Sales Function.
[11]	Debtors Analysis - with reasons for non collection/delayed collection/LD.
[12]	Purchase procedure.
[13]	Inventory Control - Age-wise analysis and reason for slow and non-moving items including obsolete stock and physical verification on test check basis.
[14]	Physical verification of Fixed Assets at year end, detection of system flaws and suggestions for corrective measures
[15]	Review of 3 <sup>rd</sup> Party Operation with respect to terms of order.
[16]	Review of Suppliers Advance, Staff Advance and Tour Advance
[17]	Insurance Claims.
[18]	Balance Confirmation from 3 <sup>rd</sup> Parties, where material issued to them with respect to purchase order issued.

[19]	CAPEX Budget for the year alongwith approval and the CAPEX Expenditure based on approved Budget.
[20]	Reconciliation of Advance balance with SAIL.
[21]	Inoperative Bank accounts (Accounts in which there is no transaction in the last one year

**Statement showing Payment of Statutory dues**

**For the Month/Period of \_\_\_\_\_**

**Annexure**

Sl. No.	Statutory Payments	Amount due	Due date of payment	Actual date of payment	Remarks
1	Provident Fund				
2	ESI				
3	TDS				
4	GST				
5	Custom Duty				
6	Electricity Bill				
7	Others (Please specify)				

**Annexure**

Sl. No.	Tender No.	Name of the Company from where the Tender was floated	Price quoted by AYCL (concerned Division)	Price quoted by Lowest bidder	Remarks

**General Division- ANNEXURE III (b)****MAJOR AREAS OF AUDIT TO BE COVERED-2023-24****1. Checklist for Internal Financial Control**

Sl. No.	Area of activity	Compliance		Reasons for Non Compliance	Remarks
		Yes	No		
1	Verification of accuracy of PF and ESI deduction				
2	Verification of other statutory deductions as GST, TDS, Professional tax etc				
3	Verification of Capital purchases against indent by user Department and within the Capital budget approved for concerned Financial Year by the Board.				
4	To verify whether proper authorization has been taken from appropriate authority for purchase/sale/transfer of fixed assets during the period of Audit and the same has been properly recorded in the books of Accounts.				
5	Whether Fixed Asset register has been maintained & updated on regular basis				
6	Ensure correctness of order placed with most economical party after due comparison.				
7	To verify as payables are as per contract and no undue benefit is passed on to the supplier/contractor.				
8	Whether TDS certificates are being obtained from customers for tax deducted by them, whether TDS reconciliation has been made on the amount received from the customers of the Company.				
9	Whether, GST TDS has been deducted as per the GST Law.				
10	To verify whether bank reconciliation statements are prepared at due intervals				
11	To verify compliance of employees medical rules, final settlement, pay & allowance etc.				

12	To verify in case of cancellation of PO, if any would be done by original approving authority on the assent of TC.				
13	Whether the retention money is being deducted running bills to cover up the defect liability period.				
14	Whether the amount debited by bank towards charges for various services is as per correct rates and an entry has been passed in books simultaneously.				
15	To verify whether the payment of various bills is made only after approval from appropriate authority.				

## 2. Detailed scope of work

[01]	Information regarding payment of Statutory Dues and submission of Statutory Return is to be given in <b>Annexure-1</b> , the format of the same is given hereunder and the statement is to be prepared on Quarterly basis by taking month wise data from April to June, July to Sept, Oct to Jan and from Jan. to March.
[02]	Whether Purchase procedure is properly followed
[03]	Physical verification of Fixed Assets at year end, detection of system flaws and suggestions for corrective measures
[04]	Insurance Claims if any - status & analysis.
[05]	CAPEX Budget for the year along with approval and the CAPEX Expenditure based on approved budget.
[06]	Inoperative Bank Accounts (Accounts in which there is no transaction in last one Year)
[07]	Detailed Review of Guest House Expenses At Puri
[08]	Canteen expenses system and procedure

**Statement showing Payment of Statutory dues**

**For the Month/Period of \_\_\_\_\_**

**Annexure-I**

Sl. No.	Statutory Payments	Amount due	Due date of payment	Actual date of payment	Remarks
1	Provident Fund				
2	ESI				
3	TDS				
4	GST				
5	Electricity Bill				
6	Others (Please specify)				

**ANNEXURE-I**

**Andrew Yule & Company Limited**

**General Terms & conditions**

1. Firms are required to submit their detailed profile in the format enclosed in annexure-II.
2. **Location of Site:**  
**Engineering Division-** Kalyani West Bengal-Main product Industrial Fan & Fan spares  
**General Division** At Kolkata Head Office situate at 8, Dr. Rajendra Prasad sarani, and guest house located at Puri
3. The assignment of Internal Audit shall be carried out by a team comprising of a Chartered Accountant/ Cost Accountant & at least two semi qualified accountants.
4. Audit is to be conducted in the two phases covering the financial year 2023-24, first phase is to be completed in the month of September and second phase in the month of March for the financial year 2023-24
5. Internal Audit report is to be given phase wise and the Auditor should ensure that all the locations are visited at least once in a year; where as no. of visit may be increased depending upon the circumstances: With regard to Tea Division first phase will cover first 2 quarters and second phase will cover remaining two quarters.
6. Audit should be done on concurrent basis and for the same it is not necessary for the Internal Auditor to visit the Units/Divisions only at the end of any phase they can plan their visits accordingly so that all the Units/Divisions are covered by Audit for the entire Financial Year.
7. **Duration of the Contract:** Appointment of Internal Audit Firms will be for a period of One-year subject to provision of extension of the contract period for a further period of one year on mutually agreeable terms.
8. **Resolution of disputes:** In the event of any dispute, question of difference arising during the contractual period i.e. upto March 2024, efforts will be first made to settle the dispute by amicable settlement through

h discussion, failing which the decision of the Chairman, Andrew Yule & Company Limited will be considered final.

9. **Assignment of Contract:** The bidder shall not assign the contract or any part thereof to anyone else
10. **Obligations of the firm:**  
**a)** The Firm undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Firm shall promptly replace any employees assigned under this Contract if at the Client considers unsatisfactory.  
**b)** The Firm and his Personnel shall not, disclose any proprietary or confidential information relating to the Services, this Contract, or the Client's business or operations without the prior written consent of the Client during the term.
16. **Performance of the Firm:**  
**a)** Performance of Internal Audit Firm will be reviewed by the company. The appointment can be terminated by AYCL in case, such performance is not satisfactory.  
**b)** In case of unsatisfactory performance of Internal Audit, considered by the Management, within the tenure of the contract for any reason thereof, the same shall be liable for penal action as decided by AYCL Management.  
**c)** In case of discontinuation by the Firm selected the additional cost (incidental/consequential) of engagement of fresh Audit Firm is to be borne by the defaulter Firm.
17. **Submission of report:** Once the draft Internal Audit report is finalized from corporate office the final report should be submitted within 1 week of completion of audit and the same should be addressed to Director (Finance).
18. **Payment terms:** Bill is to be raised within a week of submission of Final Internal Audit report for the first quarter to the concerned Unit/Division (Finance) and the same will be paid within 30 days.

20. **Evaluation Criteria:**

Firm fulfilling all the General Terms and Conditions and Eligibility Criteria and quoting minimum fees [with respect to Sl. 19 Clause] will be adjudicated as the best bidder.

21. **Bid rejection terms and conditions:**

1. Bidders not submitting the required documents as per the tender document
22. The bidders are required to give a declaration in Annexure-VI to the fact that the bidding Firm/Company has not been banned/de-listed/debarred by any PSU/Govt. Dept during last 3(three) years.
23. Bids submitted by the bidders should be valid till the finalization of Internal Auditor of all the Divisions for the Financial Year 2023-24.
24. All the disputes are subjected to Kolkata jurisdiction only.

**ANNEXURE-V**

SI. No.	Eligibility Criteria	Documents to be submitted
1	Firm should be registered with ICAI/ICMAI for more than 10 years	Firms registration certificate
2	The Firm should have Internal Audit experience of more than 5 years in the respective industry (Tea & Electrical equipment manufacturing)	Work Order copies along with completion certificate
3	The Firm should have annual revenue receipts of more than Rs 25 Lakhs duly authenticated by an undertaking and supported by the copy of Income tax return	Documentary evidence of Net revenue receipts certified by a Chartered Accountant

4	Firm should have more than 5 Partners	Declaration by the partners who are currently associated with the Firm
---	---------------------------------------	--

**Annexure-1**

**Declaration of Ineligibility (By the Bidder)**

**I/ We, M/s ..... (Name of bidder) hereby certify that I/we have not been banner de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years.**



### 3. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

## Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. Any clause(s) incorporated by the Buyer regarding following shall be treated as null and void and would not be considered as part of bid:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process.
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.

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 within 4 days of bid publication on GeM. 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.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), 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 General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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 share 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./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 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 इस अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

---