

**बिड दस्तावेज़ / Bid Document**

| बिड विवरण/Bid Details  |  |
|--|--|
| बिड बंद होने की तारीख/समय /Bid End Date/Time   | 26-06-2025 11:00:00  |
| बिड खुलने की तारीख/समय /Bid Opening Date/Time  | 26-06-2025 11:30:00  |
| बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)  | 180 (Days)   |
| मंत्रालय/राज्य का नाम/Ministry/State Name  | Ministry Of Labour And Employment  |
| विभाग का नाम/Department Name   | Na   |
| संगठन का नाम/Organisation Name   | Employees State Insurance Corporation (esic)   |
| कार्यालय का नाम/Office Name  | Regional Office, Kanpur  |
| क्रेता ईमेल/Buyer Email  | garima.chandra@esic.nic.in   |
| वस्तु श्रेणी /Item Category  | Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, As per the scope of work attached in Bid document; 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)             | 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  |
| एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover        | No   |
| स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption for Years of Experience and Turnover | No   |
| विक्रेता से मांगे गए दस्तावेज़/Document required from seller   | Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC)<br>*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? | No                          |
| 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 बिड मूल्य /Estimated Bid Value  | 144000                      |
| मूल्यांकन पद्धति/Evaluation Method   | Total value wise evaluation |
| मध्यस्थता खंड/Arbitration Clause   | No                          |
| सुलह खंड/Mediation Clause  | No                          |

**ईएमडी विवरण/EMD Detail**

|                   |    |
|-------------------|----|
| आवश्यकता/Required | No |
|-------------------|----|

**ईपीबीजी विवरण /ePBG Detail**

|                   |    |
|-------------------|----|
| आवश्यकता/Required | No |
|-------------------|----|

**विभाजन/Splitting**

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 |
|---|-----|

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. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to 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 the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

4. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

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

### Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, As Per The Scope Of Work Attached In Bid Document; CAG Empaneled Audit Or CA Firm ( 1 )

#### तकनीकी विशिष्टियाँ /Technical Specifications

| विवरण/ Specification                   | मूल्य/ Values  |
|--|--|
| <b>कोर / Core</b>                      |  |
| Scope of Work                          | Review of Financial Statements , Financial Reporting Framework , As per the scope of work attached in Bid document |
| Type of Financial Audit Partner        | CAG Empaneled Audit or CA Firm   |
| Type of Financial Audit                | Statutory Audit  |
| Category of Work under Financial Audit | As per the scope of work attached in Bid document  |
| Type of Industries/Functions           | Statutory body under Central Government  |
| Frequency of Progress Report           | As per the scope of work attached in Bid document  |

| विवरण/ Specification                      | मूल्य/ Values                                     |
|---|---|
| MIS Reporting for Financial Audit support | Yes   |
| Frequency of MIS reporting                | As per the scope of work attached in Bid document |
| State                                     | NA  |
| District                                  | NA  |
| <b>एडऑन /Addon(s)</b>                     |   |
| Post Financial Audit Support              | NA  |

#### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

#### परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

| क्र.सं./S.N<br>o. | परेषिती/रिपोर्टिंग<br>अधिकारी /Consignee<br>Reporting/Officer | पता/Address   | संसाधनों की मात्रा<br>/ To be set as<br>1 | अतिरिक्त आवश्यकता<br>/Additional<br>Requirement |
|-------------------|---|---|---|---|
| 1                 | Garima Chandra  | 208005,Regional Office,ESI<br>Corporation,Panchdeep<br>Bhawan,Sarvodaya Nagar | 1   | N/A   |

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

##### 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

0.
  - The agency should have an established & functional Office/ branch in the state of Uttar Pradesh as on date of bid submission. Documentary proof to be enclosed.

##### 3. Buyer Added Bid Specific ATC

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

##### 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 Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

### अस्वीकरण/Disclaimer

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. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

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. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
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.
15. 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.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. 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 catalogs 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 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.

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws 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. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

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---

## **Guidelines/instructions for hiring CAG Empanelled CA Firm for ESIC Regional Office, Kanpur**

### **Introduction:**

Employees' State Insurance Corporation is a statutory body under the Ministry of Labour and Employment, Government of India, established under the Employees' State Insurance Act of 1948. "ESIC" where-so-ever cited in this tender document shall mean ESIC, Regional Office, Kanpur, Uttar Pradesh represented by its "Regional Director".

ESIC is looking to engage C&AG empanelled Chartered Accountant (CA) firms to assist in timely preparation/submission of financial statement including March (Provisional) and March Final, in order to ensure finalisation of Accounts of the Corporation within timelines and correctness of the various entries carried out therein by its Regional Office, Kanpur.

### **Terms of reference:**

Guidelines/Instruction for empanelment of C&AG empanelled Chartered Accountant (CA) firm(s) for all field units to assist in timely preparation/submission of financial statement, in order to ensure finalisation of Accounts of the Corporation within timelines and correctness of the various entries carried out therein by its Regional Office, Kanpur.

### **Period of Contract:**

The period of Contract of the Appointment of the selected bidder shall be for a period of one year i.e. FY 2025-26(which may be extended till finalization of Accounts).

### **Location of Work:**

Empanelled CA Firm has to provide services at ESIC.

### **Eligibility Criteria for Empanelment of CA Firm**

1. Applicant firm should be handling similar works with Govt bodies/ PSUs from at least last 5 years. Work orders for each of the 5 years should be attached.
2. Applicant firm should be empanelled with CA&G. Empanelment certificate shall be submitted and ESIC holds the rights to terminate the contract if CA firm or any of its partners/ members get debarred and/or blacklisted by center/state government organisation, statutory Organisation or PSU.
3. Average annual turnover of firm for the last three years should be at least 50 Lakhs. P&L, Balance sheet, ITR of the respective years shall be submitted.
4. Applicant firm and its partner should not have been held guilty of any professional misconduct under Chartered Accountants Act, 1949 (as amended) during last five years or penalized under any of the tax laws by ICAI or any government/statutory Organisation or PSU.
5. Applicant firm or its partners should not be facing any investigation or enquiry by any tax authority for violation of any of the tax laws and did not face any such litigation before Hon'ble Court(s).
6. Applicant firm or its partners should not be under liquidation or loss making at the time of bid submission.

7. A self-declaration shall be submitted by the applicant firm against S No. 4, 5 & 6 above.

**Detailed scope of work:**

1. Assist in finalization of March (Provisional) 2024-25 Accounts and finalization of March (Final) 2024-25.  
2. Scrutiny of Accounts for financial year 2024-25 keeping in view classification of income and expenditure including verification of accounting adjustments/rectification of errors, omission in books of accounts and clearing suspense entries. All effort should be made to ensure that:

- a. The expenditures are 100% reconciled with the statements(R&P) of concerned unit.
- b. There are no obvious errors in accounts like “Minus balances in receipt and expenditure. Such balances need to be examined in detail and rectification entry need to be passed before sending accounts to headquarters.
- c. The accounts are free of all mathematical errors/mistakes.
- d. Expenditures under all account’s heads are tallied with respective subsidiary ledgers.
- e. Any unusual increase/decrease/divergent trend in any head of expense is examined and rectified.
- f. Classification of expenditure between hospital and medical education, Regional offices/Sub regional offices and DCBO is done correctly.
- g. Classification of Prior period items is done properly.
- h. Verification of physical verification of cash in hand and reconciliation with cash book should be done.
- i. Verification of reconciliation of Bank Balance with Bank statement should be done.
- j. Verification of reconciliation of all statutory dues (not limited to TDS, TDS on GST) should be done properly.
- k. Verification reconciliation of security deposit, unclassified receipt, Pension payments, NPS, miscellaneous advances on monthly basis should be done properly.
- l. Verification reconciliation of exchange account and suspense slip should be done properly.
- m. Verification accounting of disposed assets along with profit/loss should be done properly.

3. Checking of provisions for Permanent Disablement Benefit (PDB), Dependent Benefits, ESIC COVID-19 relief scheme, Employee Benefit Reserve Fund (EBRF) etc.

4. Checking of provisions for Pension, Gratuity, Leave Encashment and Pensioners Medical Scheme (PMS), Liabilities.

5. Verification/vetting of physical verification of Fixed Assets with Register of Fixed Asset.

6. Verification/vetting of physical verification of the closing inventories, Stores and consumables etc. as on 31st March 2025.

7. Assistance in preparation/verification of ESIC Budget of concerned unit

8. Guidance and assistance on audit observations of ESIC.

9. Assist in maintaining party ledgers, other receipts & payment ledgers, Assets and Liability Ledgers, monthly accounts on the basis of ledgers, calculation of Depreciation on fixed Assets, preparation of March (Provisional) and March Final Accounts duly reconciled with vouchers, preparation of budget, reconciliation BRS, verification of liability created and discharged.

10. Special emphasis may be given to the verification of following(but not limited to):

A. Verification in case of asset disposal- recording of depreciation, gain/loss booking,

B. Classification of Annual repair, maintenance and special repair maintenance.

C. Debt, Deposit reconciliation and advances receipts

D. Provision evaluation/calculation.

- E. Inventory accounting
- F. Super specialty treatment (SST) advances(if any),
- G. Salary calculation, special reference to the people on deputation and hired on contractual basis for special services.
- H. Verification of classification and payment with respect to instructions by ESIC for On-account payment, PIP etc. made to States.
- I. Assistance and training (if required) to resources deployed in concerned unit.

11. Further any other financial opinion/help/guidance/verification/vetting required/sought by financial commissioner and Director General, ESIC in any matter. Any other financial report and compilation required by financial division.

12. The above scope of work is indicative in nature and may be enhanced/ curtailed as per the requirements of the division.

**Report :**

The detailed report(s) of visiting unit will be submitted in single hard copy along with soft copy in MS Excel/Word, to the Regional Director, Uttar Pradesh and BO(Finance) of the unit. ESIC Hqrs may direct the Empanelled CA firm of field unit for any specific work or any detailed work report.

**Estimated cost:**

All the activities defined in scope of work mentioned above may require deploying sufficient number of CA for said work from time to time.

Consolidated remuneration per day = 12000/- per day

Detailed calculation for aforesaid units according to classified cites and no. of required visits for providing aforesaid services in each quarter.

| CA    | Visits in F.Y | Total cost for a F.Y(in Rs) incl of all Taxes |
|-------|---------------|---|
| 12000 | 12            | 12000*12=144000/-                             |

\* Consolidated cost may be based on the number of visits required depending upon the size of the unit.

**Payment :**

Monthly remuneration may be paid to the empanelled agency in accordance with the visits paid by the CA as per the bill raised by the empanelled agency and visits acknowledge by units in respect of work assigned and performed as defined in scope of work subject to the satisfaction of work and report submitted by empanelled CA firm. All mandatory deductions like Taxes/TDS as applicable shall be done as per statutory provisions. The empanelled Chartered Accountant Firm shall be entirely responsible for all taxes, duties, fees, levies etc., incurred relating to the delivery of the services. ESIC reserves the right to deduct any amount from the bill as may be considered reasonable for unsatisfactory services or delay in providing of services. The decision of the ESIC will be the final and binding in this regard.

**Penalties :**

If the empanelled CA Firm there off is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties, using or giving the details gathered during the assignment to other parties without permission of the ESIC, non-observation of instructions given by the ESIC, unauthorized retention of records of the ESIC, violating the terms and conditions of this assignment, indulging in malafide practices or any other cognizable offence or breach, the firm shall be punishable as deemed appropriate by the ESIC or in case of delay in carrying out the work, penalty at the rate of 1% per week of the total billing amount limited to 10% of fee may be levied.

**Termination of Contract:**

If service provider is found responsible for any leakage of information, lobbying, bribing etc., then ESIC have the right to terminate the contract and if required as per applicable law, action deemed fit may be initiated against the empanelled CA firm. Also, if cumulative penalties reach 10% of contract value, competent authority may terminate the contract.

**Terms & Conditions for the service for agreement :-**

1. The persons deployed shall, during the course of their work, will have access to the classified documents, which they are not supposed to divulge to any third party(s), and shall maintain confidentiality. Any breach of this confidentiality obligation shall make the service provider liable for penal action under the applicable laws besides action for breach of contract.
2. The service provider shall provide a suitable resource well in advance if there is any probability of the person leaving the job due to his/ her own personal reasons.
3. In case, service provider finds any serious financial irregularity (es) and points relating to grave deficiencies, then the same is required to be communicated to competent authority/officers of the ESIC immediately without waiting for the time of submission of the report.
4. All necessary reports and other information shall be supplied immediately as required and regular meetings will be held with the ESIC.
5. Bidders must quote the total price, and no additional amount other than the amount quoted in the bid—such as GST, labor cess, food, clothing, accommodation, local transportation, parking charges, etc.—shall be paid
6. Income Tax TDS shall be deducted from the bills as per rules and in accordance with the law.
7. No sub letting of the contract shall be permitted
8. The contract may be terminated by ESIC by giving one month notice without assigning any reason thereof.
9. The firm shall be liable to compensate for any loss caused to the department due to negligence in the discharge of duties by the personnel appointed by the firm, and ESIC shall have the right to deduct the appropriate amount from the bill in this regard