



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2024/B/5501163  
Dated/दिनांक : 14-10-2024

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	24-10-2024 14:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	24-10-2024 14:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	30 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Jammu & Kashmir
Department Name/विभाग का नाम	Power Development Department Jammu And Kashmir
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	Procurement And Material Management Wing
Item Category/मद केटेगरी	Financial Audit Services - INTERNAL AUDIT; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	2 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	40 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (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
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	Yes

**Bid Details/बिड विवरण**

<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<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>Estimated Bid Value/अनुमानित बिड मूल्य</b>	1000000
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation
<b>Arbitration Clause</b>	No
<b>Mediation Clause</b>	No

**EMD Detail/ईएमडी विवरण**

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	10000

**ePBG Detail/ईपीबीजी विवरण**

Required/आवश्यकता	No
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(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कैटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

**Beneficiary/लाभार्थी :**

FA AND CAO  
JAMMU POWER DISTRIBUTION CORPORATION LIMITED (JPDCL),JAMMU  
(Fa And Cao)

**MII Compliance/एमआईआई अनुपालन**

MII Compliance/एमआईआई अनुपालन	Yes
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**MSE Purchase Preference/एमएसई खरीद वरीयता**

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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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.

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

**Number of Years of firm/company's existence as per ICAI certificate:10**

**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.:05**

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:02**

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:02**

**Number of XX fulltime CA's required and YY professional audit staff:02**

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

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	INTERNAL AUDIT
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	INTERNAL AUDIT
Type of Industries/Functions	INTERNAL AUDIT
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	INTERNAL AUDIT

Specification	Values
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	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
1	Mohd Yousaf	180006, Chief Engineer (P&P) Power House Narwal Bala Jammu	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 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. 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.

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 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./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।

**---Thank You/धन्यवाद---**

## **EXPRESSION OF INTEREST (EOI)**

The Jammu Power Distribution Corporation Limited (JPDCL) a Government of J&K Enterprise, intends to hire a Chartered Accountant (CA)/Firm for Auditing & Tax related services. The Corporation is having 41 Accounting units / subordinate offices which are being consolidated at corporate office level at Jammu.

As such, For and on behalf of **Lieutenant Governor J&K**, tenders are invited from interested eligible reputed Chartered Accountants/Firms for below mentioned services for financial year 2024-25 and 2025-26. The Managing Director, Jammu Power Distribution Corporation Limited (JPDCL), Jammu invites Expression of Interest/RFP (Technical Bid & Financial Bid) from C&AG empaneled Chartered Accountant Firms for following services: -

1. Compilation of standalone financial statements in the accounting software in accordance with the Companies Act, 2013 on quarterly basis as well as on yearly basis:
  - (i) Ledger/Cash Book
  - (ii) Trading Account
  - (iii) Profit & Loss (P&L) Statement
  - (iv) Balance Sheet
  - (v) Trial Balance
  - (vi) Utilization Certificate in respect of Centrally/State Sponsored Schemes/Projects/Funds
  - (vii) Any other allied accounts book/statement
2. Internal Audit of 41 Nos. Accounting units of JPDCL for the F.Y. 2024-25 with yearly reporting.
3. Filing of Income Tax TDS Returns, GST TDS Returns, GST & Income Tax Appeals & GST & Income Tax Consultancy services and assistance in implementation of centralized Income Tax TDS Deposits & Centralized Filing of the Income Tax TDS Returns against Managing Director, JPDCL GST/TAN/PAN only.
4. To assist the Corporation in making available all requisite information to the Statutory Auditors, for the assigned period and assisting in the conducting of CAG Audit.
5. Any other duty assigned by the Managing Director pertaining to Accounting MIS, Tax matters etc.
6. CA Partner should visit the office at least 3 days a week and as and when required by the office of the Managing Director. CA Firm/ Partner visiting the office shall ensure the accounting/ bookkeeping is done by the branches/ accounting units on timely manner.

### **ELIGIBILITY CRITERIA**

The Chartered Accountant Firm must possess/qualify the following minimum eligibility criteria:

1. The firms must be registered with ICAI and with CAG for 2023-24.
2. The firms must have an average turnover of Rs. 40.00 Lakh (Rupees Forty Lakh) in the last three years.
3. The firm must have its head office in Jammu & Kashmir, JK UT for last 10 years.
4. The firms should have experience of dealing with Government/Semi-Govt Departments/Corporations/Universities/Autonomous bodies etc. for last 5 years.

### **Technical Bid**

The Chartered Accountant Firm shall submit supporting documents validating the information to be provided as required in eligibility criteria mentioned above along with the details mentioned in Technical Bids Format.

### **Financial Bid**

Financial bids shall be submitted strictly as per BOQ. The Award of Contract shall be given to the Chartered Accountant firm on the basis of scores obtained in Techno-commercial & Financial weightages as per Selection Criteria detailed at Annexure "B" for providing the services mentioned in the table of the Financial Bid. The minimum fee for the above works (as prescribed by ICAI) is Rs. 30,000/- per month (Rupees Thirty thousand only).

### **TERMS & CONDITIONS**

1. The Chartered Accountant firms must be registered with ICAI.
2. The firms must have an average turnover of Rs. 40.00 Lakh (Rupees Forty Lakh only) in the last three years.
3. The firms should be in existence for at least 10 years as per the ICAI certificate.
4. The firms should be empaneled with CAG for 2023-24,
5. The firms shall submit supporting documents along with technical proposal in support of the minimum eligibility criteria.
6. The tenderer shall enclose with the tender, the photocopies of the PAN No./GST registration certificate/any other relevant certificate.
7. If any of the information/documents furnished by the Chartered Accountant Firm is found to be incorrect at any later stage, the offer will automatically stand cancelled without entertaining any correspondence.
8. The appointment of Chartered Accountant Firms will be for a period of 02 years extendable on the same rates by a period of next 01 year subject to approval of Competent Authority and satisfactory performance, on mutually agreed terms & conditions.
9. The Managing Director, Jammu Power Distribution Corporation Limited (JPDCL) shall have the absolute discretion in allotting the job, increasing fees, stipulating terms and conditions for the appointment like experience in the field and

termination of the services of the empaneled Chartered Accountant firm after giving due notice at any point of time including during the pendency of the contract.

10. The Managing Director, Jammu Power Distribution Corporation Limited (JPDCL) reserves the right to terminate Contract/Assignment at any stage, if Managing Director, Jammu Power Distribution Corporation Limited (JPDCL) is convinced that firm is not performing as per assigned job.
11. The Earnest Money deposit of Rs. 10,000/- in the shape of CDR/FDR/Bank Guarantee pledged in favor of FA&CAO, Jammu Power Distribution Corporation Limited (JPDCL) should be enclosed with the technical bid.
12. The bidder must quote the rates in figures as well as in words correctly in the financial bid.
13. The financial bids will be opened only of the bidders who qualify the technical bid.
14. In case two or more qualifying bidders quote identical lowest amounts in their financial bids, L-1 shall be decided on the basis of higher total score in respect of Part A of the Annexure "B"- "Selection Criteria Table", given here under in this document.
15. In case two or more qualifying bidders have identical total scores in respect of Part A of the Annexure "B"- "Selection Criteria Table" given hereunder, along with identical lowest financial quotes in their financial bids, the L-1 Bidder shall be the one with higher total score in respect of items 1, 4, 5 & 7 of Part A of the said Annexure "B"- "Selection Criteria Table".
16. Canvassing directly or indirectly in connection with the bid is strictly prohibited and bids submitted by the firms who resort to canvassing, will be rejected.
17. The whole process of tendering can be called off without giving any prior notice or information by the Competent Authority.
18. A Non-refundable tender fee of Rs. 500/- by Demand Draft in favor of FA& CAO, Jammu Power Distribution Corporation Limited (JPDCL), Jammu should be attached.

**Termination: This hiring can be terminated**

- i. By the Corporation-on grounds of indiscipline or under-performance or on account of redundancy/retrenchment as per the law with 2 weeks prior notice and with assigning reasons/justification thereof.
- ii. By the Applicant-by giving a prior 30 working days written notice, failure to which a compensation equivalent to a month's remuneration will be deducted.

**Right retained by the Corporation:** The Corporation retains the right to choose the next suitable candidate from the applicants if you choose not to accept the bid or if the hiring is terminated during its tenancy sum equivalent to 50% of the remuneration of the first mo



nthshall be retained by the Corporation as Security Deposit, which shall only be released upon the satisfactory completion of the subsequent hiring.

**AmendmentandEnforcement:**Anyalterationoramendmenttothishiringshallbeduly communicatedinwritingtakingintoconsiderationbothCorporation'sandapplicant's views.

**Disclaimer:**Successful hiring of the Chartered AccountantFirm by JPDCL, shall not confer anyovert orcovert rightstothe firm forfuturetemporaryorpermanent engagement,in anytype whatsoever.

**Note:**

1. The Managing Director, Jammu Power Distribution Corporation Limited (JPDCL) reserves the right to terminate Contract/Assignment at any stage, if Managing Director, Jammu Power Distribution Corporation Limited (JPDCL) is convinced that firm is not performing as per assigned job.
2. The Earnest Money Deposit of Rs. 10,000/- in the shape of CDR/FDR/Bank Guarantee pledged in favor of FA&CAO, Jammu Power Distribution Corporation Limited (JPDCL) should be enclosed with the technical bid.

-Sd-  
Managing Director,  
JPDCL, Jammu.



**ANNEXURE "A"**  
**FORMAT FOR TECHNICAL BID**

S.No.	Particulars	Supporting Documents required to be submitted along with this form
1.	Name of the Firm	
2.	Address of the Firm	
	Head Office	
	Date of establishment of the Firm	
3.	Firm PAN No.	
4.	Firm GST Registration No.	
5.	Firm's Registration No. with ICAI	
6.	Empanelment No. with C&AG along-with empanelment order for the F.Y. 2023-24	
7.	Turnover of the Firm in last three years separately	
8.	Annual Average Turnover with break-up of fee towards Audit, Income Tax matters and others (Specify)	
9.	Number of Partners of the firm along-with names	
10.	Number of Partners at head office in JK UT	
11.	Number of Fellow Member(s) & Associate Member(s) in firm	
12.	Number of Semi-Qualified Assistant(s) (Inter Chartered Accountant) in firm	
13.	Firm provided Income Tax. Consultancy to Government Organization's/ PSU's in J&K during 2023-24	
14.	Firm provided GST Consultancy to Government Organizations' / PSU's in J&K during 2023-24	
15.	Firm provided Compilation of Financial Statement service to Government Organizations' / PSU's in J&K during 2023-24	
16.	Firm provided compilation of Financial Statement of Power related PSU/ Organisation in J&K	
17.	Firm provided service of Internal Audit of Power related PSU/ Organisation in J&K	
18.	J&K stationed Partner / Partners of the firm having done post qualification Certificate Course in Forensic Accounting & Fraud Detection by ICAI (FAFD(ICA))	

**Note:** The firm shall submit documentary evidence against above particulars.

**ANNEXURE "B"**  
**SELECTIONCRITERIA**

<b>S.No.</b>	<b>Parameters</b>	<b>BasisofMarks</b>	<b>MaximumMarks</b>
<b>A</b>	<b>Techno-CommercialWeightage(60%)</b>		
1.	Years of establishment of Firm(s) since the date of registration.	1markperyear	10marks
2.	NumberofPartnersat headofficein J&K	1 mark for Associatemember and 2 marks for Fellow member	10marks
3.	Number of Semi-Qualified (InterChartered Accountant) in firm (having registered principal office in J&K)	1markforeach semi-qualified assistant	5 marks
4.	Firm provided Income TaxConsultancy to Government Organization/ PSU's in J&K during 2023-24	1markforeach appointment/ empanelment	5 marks
5.	Firm provided GST Consultancy to Government Organizations/ PSU's in J&K during 2023-24	1markforeach appointment / empanelment	5 marks
6.	Firm provided Compilation ofFinancial Statement service to Government Organizations/ PSU's in J&K during 2023-24	2marksforeach such Compilation during 2023-24	10 marks
7.	Firm having experience of Internal Audit of Power related PSU/ Organisation in J&K	2marksforeach such year of experience	4 Marks
8.	Firm having experience of compilation of Financial Statement of Power related PSU/ Organisation in J&K	5marksforeach such Compilation	10 marks
9.	J&K stationed Partner / Partners of the firm having done post qualification Certificate Course in Forensic Accounting & Fraud Detection by ICAI (FAFD(ICAI))	1markforeach Partner	1 mark
	<b>Sub-Total</b>		<b>60marks</b>
<b>B</b>	<b>FinancialWeightage(40%)</b>		
1.	IndicativeFee(excludingtaxes)inRs.permon thasperFinancial Bid.		40marks
	<b>Sub-Total</b>		<b>40marks</b>
	<b>Total</b>		<b>100marks</b>