

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	25-06-2025 12:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	25-06-2025 12:30:00
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 New And Renewable Energy
विभाग का नाम / Department Name	Indian Renewable Energy Development Agency
संगठन का नाम / Organisation Name	Indian Renewable Energy Development Agency
कार्यालय का नाम / Office Name	Ireda
क्रेता ईमेल / Buyer Email	buycon15.ireda.dl@gembuyer.in
वस्तु श्रेणी / Item Category	Financial Audit Services - Risk based internal audit; Audit Firm, 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)	80 Lakh (s)
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Exemption for Years Of Experience and Turnover	Yes
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years Of Experience and Turnover	Yes
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), Additional Doc 4 (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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है / Do you want to show documents uploaded by bidders to all bidders participated in bid?	No

बिड विवरण/Bid Details	
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	2006000
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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विभाजन/Splitting

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking exemption from Experience Criteria, shall upload the supporting documents to prove his eligibility for exemption.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover, shall upload the supporting documents to prove his eligibility for exemption.
3. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking exemption from Experience Criteria, shall upload the supporting documents to prove his eligibility for exemption.
4. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover shall upload the supporting documents to prove his eligibility for exemption.
5. 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.

6. 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.

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
As per the document attached	100	70	View File

Total Minimum Qualifying Marks for Technical Score: 70

QCBS Weightage(Technical:Financial):70:30

Presentation Venue:Shall be intimated separately

Financial Audit Services - Risk Based Internal Audit; Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Risk based internal audit
Type of Financial Audit Partner	Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Risk based Internal Audit
Type of Industries/Functions	Renewable Energy financing
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Gunjan Mahani Chaudhary	110066,3rd Floor, August Kranti Bhawan, Bhikaji Cama Place	1	<ul style="list-style-type: none">Number of Months for which Post Audit Support is required : 3

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

1. Generic

OPTION CLAUSE: 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 Scope Of Work(SOW)

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

3. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

This is a limited tender enquiry from the following bidders (sellers):

1. K.G. Somani & Co.
2. S.C. Vasudeva & Co.
3. Gianender & Associates
4. Jain Chopra & Co.
5. J.N. Mittal & Co
6. Agiwal & Associates
7. SPMR & Associates

Only above-mentioned bidders are eligible to bid for this RFP. Any bid received from the bidders other than mentioned above shall not be entertained / opened and will be summarily rejected. Any communication(s) / representation in this regard shall not be entertained.

Payment Terms: IREDA will release the payment of the agreed professional fees after the approval of the report by the audit committee.

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. 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.
16. 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---

Annexure- 1

SECTION- 3- SCOPE OF WORK

IREDA is appointing a CA firm as an expert for carrying out Risk Based Internal Audit Assignment, with the following Scope of Work. Expert will assist in carrying out preparation of Risk Based Internal Audit Report by Internal Audit Department. Expert may also ensure that Internal Audit Report prepared by Internal Audit Department will be as per RBI guidelines i.e RBIA and IREDA's applicable policy.

1. Borrowings (Foreign/ Domestic)

- a) Interest computation as per Sanction letter issued by lender agencies.- Quarterly basis
- b) Check the repayment schedule for timely repayment of loan.- Quarterly basis
- c) To ensure hedge accounting.- Quarterly basis
- d) Reviewing the compliance of agreements.- Quarterly basis
- e) Reviewing the existing sanctions with respect to the prevailing market conditions.- Quarterly basis

2. Lending Operations/ Credit Appraisals- Sanctions & Disbursements

- a) Checking of loan disbursement as per loan sanction letter and other financial guidelines of IREDA.- (Atleast 50% sampling)- Quarterly basis
- b) Checking of interest income accounted as per demand notices raised, including TDS deduction by borrowers during the period under review.- Quarterly basis
- c) Verification of implementation of the interest reset clause wherever applicable.- Quarterly basis
- d) Checking of all One Time Settlement, Reschedulement cases approved during the audit period to ensure that they are as per the approved policies.- Quarterly basis
- e) To check the prepayment premium received and consequential reduction of lending rate, if any.- Quarterly basis
- f) To check the provisioning of NPA as per applicable RBI Norms with reference to applicable circulars to IREDA.- Quarterly basis
- g) Verify that the ECL provisioning is done as per ECL norms of IREDA.- Quarterly basis
- h) To check the cases where exposure goes beyond the applicable exposure guidelines as per the RBI norms.- Quarterly basis
- i) To verify loan sanctioned are as per the laid out Loan policy of IREDA.- Quarterly basis
- j) Review of project insurances.- Quarterly basis
- k) To review the deviations, if any, on sanction/ disbursement of loan from IREDA financing norms and guidelines.- Quarterly basis
- l) To review fresh sanctions made during the period of Audit (atleast 50% random).- Quarterly basis
- m) Delay in disbursement beyond the date of sanctioned terms shall be checked and ensured.- Quarterly basis
- n) To check the status of lender's independent engineers (LIE)/ Lender Financial Advisor (LFA) report and suggest remedial action, if any.- Quarterly basis
- o) Delay in sanction/disbursement beyond the prescribed timeline shall also be checked and the same should specifically mention reason of delay on account of IREDA and brought to the notice of management, if any.- Quarterly basis

3. Legal

- a) To review the delay in signing of Loan agreement as per Financing norms.- Quarterly basis
- b) To review the appointment of Lenders Legal Counsel (LLC) as per norms;- Quarterly basis
- c) To review the Charge Creation of Securities and filing of same in CERSAI.- Quarterly basis
- d) To review the pending creation of security and pending perfection of securities.- Quarterly basis
- e) To review pending NACH mandates and its activation.- Quarterly basis
- f) To verify that the FDRs have been timely renewed/ extended wherever required as per conditions.- Quarterly basis

- g) To review 100% of security creation of assets and project. And to include pending securities in their report.- Quarterly basis

4. Recovery and Review & Monitoring

- a) To check the action taken to recover the dues, the status of amount recovered, maintenance of Memorandum Accounts etc.- Quarterly basis
- b) To check the Non-Performing Assets and Stressed Accounts and comment cases which shows sign of becoming NPA including pending request for rescheduling and restructuring.- Quarterly basis
- c) Check and comment on the recovery and NPA status and action taken.- Quarterly basis
- d) 100% Checking of all Loan Accounts and to report any irregularity (if found) in NPA Declared Cases.- Quarterly basis
- e) Verification of Insurance Policies for Securities are on record and valid.- Quarterly basis
- f) To give views/ opinion in various committees like Internal Review Committee (IRC), Settlement Advisory Committee for One Time Settlement, Write off/ Wilful Defaulter Committee etc., as nominated/decided by the Management of IREDA from time to time in the capacity of External consultant .- Quarterly basis

5. Fraud Monitoring

Review the framework and timely monitoring and submission of returns of frauds, FIR registration, etc as per policy and regulatory requirements.- Quarterly basis

6. Accounting

- a) Routine checking of accounting and financial transactions.- Quarterly basis
- b) Checking of banking transactions keeping in view the terms & conditions of loan agreements (borrowing).- Quarterly basis
- c) To check bank reconciliation statement of all banks- 100%- Quarterly basis
- d) Checking of income calculation on loans to borrowers, investment, and staff loan- 100%.- Quarterly basis
- e) To check whether the supplier/third party payment/ other payments are released correctly and as per IREDA' s purchase manual, terms of engagement and accounting has been done as per accounting norms. Review that all contracts for repairs & maintenance, legal and professional fees (Independently of IREDA and other incurred on behalf of borrower), advertisement, publicity & sponsorship, are awarded as per latest regulatory directions (GFR rules 2017) and as per laid down policies, to eligible agencies and payment was regulated as per the job order and compliance of contract agreement along with certifications wherever required.- Half Yearly basis
- f) Examine/review the timely payment, provisioning, accounting of all liabilities including MSME payments and interest on borrowings.- Quarterly basis

- g) To check the provisions for the year are made for the liabilities in respect of gratuity payable, Leave encashment, LTC, sick leave, post retirement benefit & baggage allowance etc. on the basis of actuarial valuation.- Annual basis
- h) To check all fees based income such as front-end fees, NOC fees, reschedulement fees, Rating Fees, LOC Fees, guarantee fees etc. has been accounted correctly during the audit period.- Quarterly basis
- i) Scrutiny of debtors & creditors (including old balances).- Half Yearly basis
- j) To check the system for obtaining the confirmations from debtors and creditors. - Annual basis

7. Administration & HR

- a) Surprise Attendance Verification of Contractual Workers, Consultants, Helpline Staff and Security Guards.- Half Yearly basis
- b) All Contractual Staff, Helplines, Security Guards, Empanelled Agencies (HR Dept) and Consultant contracts are to be checked and informed for any irregularities.- Half Yearly basis
- c) Review that the payroll master is maintained as per the latest policies.- Annual Basis
- d) To ensure the timely deposition of statutory deductions.- Annual Basis
- e) Review the compliance of provisions of employee benefits, TA/DA, loans and advances as per policy.- Annual Basis
- f) Asses that the CSR expenditure is done as per the Companies Act 2013 and IREDA policy. Also review that every year the funds are earmarked for the same and unspent amount is transferred as per directives of Companies Act 2013. Further, wherever applicable the returns are timely filed.- Half Yearly basis

8. Tax Matters

a) Statutory Liabilities:

- Verification of various taxation liabilities of IREDA viz; TDS, Goods and Service Tax (CGST, SGST, UTGST & IGST), and salary taxation, Advance Tax, Self-Assessed Tax, examination of the tax assessments etc.- Quarterly basis
- To check whether all returns filled under the Income Tax Act,1961 including TDS, & Goods and Service Tax (CGST, SGST, UTGST & IGST), are in time or not.- Quarterly basis
- To verify reconciliation of 26 AS, TDS and GST with auto populated reports from filing portals.- Annual Basis
- To check that all the GST invoices are raised as per Time of Supply Rules under CGST Act 2017 especially w.r.t. Front End Fees.- Quarterly basis
- To check & verify all GST-ITC and TDS-ITC reconciliation and verify input credit has been properly claimed while depositing monthly GST and TDS.- Quarterly basis

b) Others:

- To periodically review the assessment status and refunds recoverable and also check the tax refunds and related accounting entries.- Annual Basis
- To verify the Income Tax provision including deferred tax.- Annual Basis
- Verify whether the relief as granted by Appellate authority has been availed by company.- Quarterly basis

9. Information Technology

Review of information security systems and infrastructure to ensure data security, integrity, access control management, data protection, physical security, business continuity, disaster recovery plan, logical security, software and application management and availability.- Annual Basis

10.Asset Liability Management (ALM)

- a) Verification of asset-liabilities buckets as per ALM policy, including contingency funding plan, etc.- Quarterly basis

11.Investment

- a) Review of FDRs and any other investment, as per Company's Investment Policy.- Half Yearly basis

12.Procurement of Goods and Services-Extent of checking 50% (Above Rs.5 Lacs 100%)- Quarterly basis

- a) To verify whether the procurement of goods & services have been done based on approved policies and procedure or not.
- b) Approval of Competent Authority has been obtained or not.
- c) To review and provide comments/ suggestions on any representation in various purchase, tender, etc.

13.KYC Compliance- Quarterly basis

- a) To check and verify the compliances pertaining to Know Your Customer (KYC)/ Anti Money Laundering (AML)/ Combating of Financing of Terrorism (CFT) and providing remedial action plan in response to the lapses observed, during the audit period.

14.Credit Risk Rating System (CRRS)- Quarterly basis

- a) Verification of grading assigned to any project as per CRRS module.
- b) Verification of charging interest as per applicable grade.
- c) Verification of change in rate of interest at the time of reset.

15.Related to Fixed Assets & Stores

a) Store Accounts-Extent of Checking- Half Yearly basis

- a) To verify that all consumable items procured have been entered in stores register.
- b) To verify that store register is maintained and updated.
- c) To verify that stores register is duly signed by store keeper and concerned officer.

b) Fixed Assets-Extent of Checking- Half Yearly basis

- To verify that fixed assets register has been maintained.
- To verify that depreciation has been charged on fixed assets as per accounting policy of the Company.
- To verify that proper system and procedures are in place for safeguarding of assets.
- To verify that fixed assets have been physically verified on regular interval and the report of the same have been prepared and signed by the competent authority.

c) Bank Guarantees – Extent of Checking-100% - Annual Basis

- To verify that Bank Guarantees are received as per terms of contract.
- To verify that confirmation for issuance of Bank Guarantee has been obtained from Bank whenever required on case to case basis.
- Physical verification of Bank Guarantee.
- To verify the register for Bank Guarantee.
- To verify that the bank guarantee has been timely renewed/ extended wherever required as per the contract terms.

16. Risk Management

- a) Evaluate and monitor the risk management strategies, risk mitigation efforts, risk categorization and their effectiveness.- Half Yearly basis
- b) Ensure the formation of committees, as per applicable regulatory requirements for review of deviations, if any from the policy and changes in business environment.- Half Yearly basis

17. General

- a) To identify the gaps in NPA identification, review the reversal of interest and adequate provisioning on NPAs.- Quarterly basis
- b) To cover compliance of IREDA' s Fair Practice Code (FPC) in the quarterly report.- Annual Basis
- c) Review that various policies and committees framed thereunder and review is done timely and measures suggested are taken in robust manner, in accordance with the IT policy of RBI and IREDA.- Annual Basis

Expert consultant will ensure that Internal Audit report is prepared by Internal Audit Department in compliance of RBI Master Directions, regarding Risk based Internal Audit, including Risk Matrix and IREDA's applicable policy.