



**National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD) East
Coast Road (ECR), Muttukadu, Kovalam, Chennai - 603112 Tamilnadu**

Notice Inviting Tender Through GeM Portal

BID DOCUMENT FOR ENGAGEMENT OF INTERNAL AUDITOR

at

**National Institute for Empowerment of Persons with
Multiple Disabilities, Chennai**

Tender Enquiry No. NIEPMD/Pur4(01)/2026-27

**National Institute for Empowerment of Persons with
Multiple Disabilities, Chennai, Tamilnadu**

**(An Autonomous Institute under DEPwD) Ministry
of Social Justice & Empowerment, Government of India
ECR, Muttukadu, Kovalam (Post), Chennai – 603112, Tamilnadu**

Website: <https://niepmd.nic.in>

Sd/-
Director
06th Apr 2026

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Sd/-
Director
06th Apr 2026

CHAPTER-1. NOTICE INVITING TENDER

Subject: Notice Inviting GeM Bid for engagement of Chartered Accountant Firm for Internal Audit at National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD), Chennai – 603112 Tamilnadu

1. On behalf of Director, National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD) Bids are invited under two bid system (i.e. Technical & Financial) through GeM portal from CA firms, experienced and having empanelment from Controller and Auditor General of India, for engagement as Internal Auditor initially for the Financial Year 2026-27, which may be extended to subsequent years (maximum 2) subject to satisfactory performance. The tender document with complete details of tender including experience required, scope of work and terms and conditions can be downloaded from the Institute website <https://niepmd.nic.in/notice-category/tenders/> and GeM portal.

Schedule of Tender

Tender enquiry Number	NIEPMD/Pur4(01)/2026-27
Last date/ time of submission of Bids	As per GeM bid
Date/ time of opening of technical bid	As per GeM Bid
Last Date/ time of submission of queries/ observations, if any for clarification on GeM portal	As per GeM norms
EMD	As per GeM Bid

1. Detailed Terms and Conditions, Scope of Work, various format and Performa for submitting the proposal are described in this tender document and its Annexures. All further notifications/ amendments, if any shall be posted on Institute website only. No separate communication shall be made with Bidders.

2. If the date of opening of the Bid is declared as holiday, then the bids shall be opened on next working day.

06th Apr 2026

Director

ASPO: The Bid document should be published on Institute for wide publicity by IMO.

Director:

SECTION - 1

INSTRUCTION TO BIDDERS

1. GeM bids are invited under two bid system (i.e. Technical & Financial) by the NIEPMD, Chennai for engagement of Chartered Accountant Firm as Internal Auditor initially for the Financial Year 2026-27 which may be extended to subsequent year subject to satisfactory performance. The tender document with complete details of tender including experience required, scope of work and terms and conditions can be downloaded from the Institute website <https://niepmd.nic.in/notice-category/tenders/> and GeM portal.

2. Interest firms are advised to study the tender document carefully before submitting the bid form. It will be presumed that the Bidder has considered and accepted all the terms and conditions of this tender. No enquiry, whatsoever verbal or written, shall be entertained in respect of acceptance/ rejection of the tender. Bids must be unconditional. The Term "NIEPMD" means NIEPMD & Its CRCs (Composite Regional Centers). Presently Institute is having 04 (Four) CRCs.

3. **Eligibility Criterion:**

Any interested Chartered Accountant firm shall be eligible to apply for the assignment, subject to meeting the following eligibility criteria:

- (i) The Firm should have minimum of 07 years of experience in auditing of accounts.
- (ii) The Chartered Firm should be registered with the Institute of Chartered Accountant of India (ICAI). (Self-Attested copy of Registration Certificate issued by Institute to be furnished.)
- (iii) Must have Income Tax Permanent Account Number (PAN) and Goods and Services Tax (Active GST) Number. (Self- Attested GST Registration Certificate to be furnished.)
- (iv) The Chartered Firm should have at least three partners as on 31st Mar 2026. (Self-Attested copy of latest Constitution Certificate from Institute to be furnished.)
- (v) The Firm must have empaneled with Comptroller and Auditor General of India (C&AG) and have live empanelment status for 2025-26 & 2026-27. (Self-Attested copy of latest Comptroller & Auditor General of India Empanelment Letter to be furnished.)
- (vi) The Firm should have at least 5 full time paid staff.
- (vii) The bidder should have their working office in Chennai / Tamilnadu which will enable the Institute for better coordination. Valid proof should be submitted along with the bid.
- (viii) Average Annual Income (i.e., Average Gross Professional Fees earned during the 3 years) of the Firm in the last 3 financial years ending on March 31st, 2025, should be equal to

or more than ₹04.00 (Four) lakhs. Self-Attested copies of Audited Profit & Loss Accounts and Balance Sheets to be attached. Provisional Profit & Loss Accounts and Balance Sheets will not be considered.

(ix) The Firm should have conducted either statutory audits and/or internal audits of at least three Central/State Government Educational Institutes/Autonomous Bodies/Statutory Bodies/Educational Institution/PSUs, having turnover of equal or more than ₹ 10.00 Crore, in last five year during 2020-21 to 2024-25 (Relevant supporting documents should be attached). (Self-Attested copies of Appointment Letters/Agreements/Work Orders issued by such Central or State Autonomous Bodies along with extract of Audited Financial Statements in support of income or expenditures to be furnished of such Central or State Autonomous Bodies.)

(x) The internal auditor appointed for Institute or any person employed by him shall not have any direct or indirect interest, whether pecuniary or otherwise, in any matter concerning or related to the administration or functions of the Institute.

(xi) The firm/ partner has not been debarred/blacklisted by any Bank / State Govt. / Central Govt./ State PSU/ CPSU/SEB/ Public Utility as on date. Self-declaration on firm letter head to attached with technical bid.

(xii) There should be no legal suit/criminal case pending or contemplated against CA firm on the ground of moral turpitude or for violation of any law in force. Self-declaration on firm letter head to attached with technical bid.

(xiii) The Chartered Accounts firm is expected to have good knowledge of various procedures related to Government Accounting, purchase, store management, and record management.

(xiv) The Firm or any partner of the firm should not have been blacklisted by any Government departments, C&AG, PSUs or any other organization in respect of any assignment or behavior (Self Declaration should be submitted in the format enclosed- Annexure-II).

4. Producing Originals Documents for Verification: All above concerned original documents should be produced for verification at any stage of tender process or as and when sought for, failing which the bids are liable for disqualification.

5. Bid Document:

(i) The process and procedures of bidding, the documents to be uploaded and the various terms and conditions of this tender are provided in the Bid Document. The Bid Documents include all documents which have been mentioned at the Index of this tender.

(ii) The Bidder should carefully read all the instructions, terms and conditions, specifications and various forms that are provided in the Bid Document. The tender may be rejected if any or all of the information asked for in this document are not furnished along with the tender or if the tender is not responsive with the Bid Document.

(iii) Evaluation Criteria shall be the basis for evaluation of tenders. Bids submitted with

incomplete information or information not in conformity with the Bid Documents will summarily be rejected. All the terms and conditions stated in the Bid Document are final in nature and request for any subsequent alterations/modifications will not be entertained. While submitting the Bids, the Bidders must exercise utmost care to fill up the bid in all respect as per the specified terms and conditions. Submission of the bids amounts to acceptance of all terms and conditions mentioned therein.

(iv) All other documents as per requirement of Technical Bid shall be submitted along with technical bid proforma (Annexure-I). The Bidder shall bear all costs associated with the preparation of his/ her/ its tender document including cost of any clarifications, required by NIEPMD, Chennai.

(i) When deemed necessary, NIEPMD, Chennai may seek clarification on any aspect from the Bidders. However, that would not entitle the Bidder to change or cause any change in the price quoted. NIEPMD may, if so required, ask the Bidder to give presentation for the purpose of clarification on the tender. All expenses for this purpose as also for preparation of documents and other meetings will be borne by the Bidder.

(ii) NIEPMD, Chennai will examine the tenders to determine whether they are complete, whether any computational errors have been made, whether the documents have been properly signed, and whether the tenders are generally in order.

(iii) A tender determined as not substantially responsive will be rejected by Institute and may not subsequently be made responsive by the Bidder by rectifying the non-conformity.

(iv) Institute may waive off any minor infirmity or non-conformity in the tender which does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of other Bidders. The decision of Institute in this regard will however be final and binding.

(v) Bidder shall not be permitted to withdraw his/ her/ its offer or modify the terms and conditions thereof after acceptance of tender. In case the Bidder fails to observe and comply with the stipulations made herein or backs out after quoting the rate, the aforesaid amount of Earnest Money and Security Deposit, will be forfeited by the Institute. Besides this, the Bidder will also liable to be debarred/ blacklisted from participating in the tendering process of Institute in future or fined.

(vi) Canvassing in connection with tenders is strictly prohibited and the tenders submitted by the Bidders who resort to canvassing in any form or try to influence the process either directly or indirectly shall be liable for rejection by NIEPMD.

(vii) Tender containing any condition leading to unknown/ indefinite liability is liable to be summarily rejected.

(viii) Any modification/ corrigendum issued with regard to this tender document shall be uploaded on Institute website and GeM portal only. Bidders are, therefore, requested to visit

the website regularly till the last stipulated date of submission of the tender for ascertaining any modification/ corrigendum issued in this regard.

6. Amendment of Bid Documents: At any time, prior to the last date of submission of Bids, NIEPMD, Chennai may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the bid documents by amendments.

7. Earnest Money Deposit (EMD):

(i) EMD of Rs. 10,000/- should be paid online through NEFT or RTGS in NIEPMD account and payment receipt to be uploaded with technical bid. Technical bids without EMD and Tender Fee shall not be considered for further evaluation. NIEPMD Bank details are as follows:

A/C No. 6332687300

Type of Account: Saving Bank

Name of Bank: Indian Bank, Kovalam Branch

IFS Code: IDIB000K122

Branch Code: 01176

(ii) Caution: Please ensure that you need to mention the correct beneficiary account number and IFSC code as mentioned above while making payment via RTGS / NEFT. In the event of funds remitted to wrong beneficiary account number, NIEPMD, Chennai or its Bank would not responsible for the same.

(iii) EMD will be refunded to the unsuccessful bidders without any interest within one month of completion of the tendering process. EMD received from the successful bidder will be kept as Security Deposit till the completion of the assignment. Tenders received late or without EMD shall be summarily rejected. MSE registered bidders are required to submit the documentary proof for verification along with tender.

8. The EMD Will Be Forfeited:

(i) If a Bidder withdraws its bid during the period of bid validity; or

(ii) If the Bidder fails to accept NIEPMD corrections of arithmetic errors in the Bidder's bid (if any); or

(iii) If the Contractor fails to sign the contract agreement with Institute; or

(iv) If the Contractor fails to furnish the Security Deposit within the stipulated time.

9. Bid Prices: The Bidder shall give the pricing specifically on prescribed format only and as total composite price inclusive of Professional Fee & taxes i.e. GST, Travelling, Accommodation, Food and Other Expenses, out of pocket expenses etc.

10. Bid Validity: The bids shall remain valid for a period of **90 days** from the last date of submission.

11. Only One Bid Per Party: Each Bidder is permitted to submit **ONLY ONE BID** irrespective of whether he/ she/ it is the sole Bidder, or the Leader or Member of a duly formed JV or Consortium. In case it is found that any party has uploaded more than one bid for the subject work(s) in any of the above capacities, all bids so uploaded shall be summarily rejected and Institute shall not entertain any further request/ correspondence in this matter.

12. Opening of Financial of the Bid: After Evaluation of Technical Bid, Financial Bid of only those Bidders, who satisfy all the eligibility criteria laid down in Technical Evaluation Sheet, will be opened. In case any document produced in support of eligibility criteria turns out to be not genuine, EMD stands automatically forfeited, whether before award of work or otherwise.

13. Evaluation of tender:

(i) The technical bid of the bidder shall be evaluated strictly as per the given criteria in Technical Evaluation Sheet. Marks shall be given for each criterion qualify with minimum requirement. Proforma has been prescribed (part of this NIT) and all the Bidders have to obtain Certificates from the Clients, separately for each of the contract. If no Certificate is produced, no marks will be assigned for technical Assessment.

(ii) The financial bid shall be opened for only those bidders who will secure minimum 60% of overall marks during evaluation of technical bids as per Technical Evaluation Sheet. Final evaluation will be based on financial bid quoted by the bidders. The financial bid, of the bidders who will secure at least 60% marks in technical assessment, shall be opened.

In case two or more bidders quote equal offer, work will be awarded to the bidder who has secured highest marks in technical evaluation.

(iii) Quoting rates for all items/ services in the Financial Bid is mandatory, otherwise the bid will be rejected.

14. Duration of Engagement: -

The Chartered Accountant firm will be required to provide the services as per defined scope of work for FY 2026–27, however, the contract may be renewed for another year at the same terms and conditions based on satisfactory performance for a maximum period of further two years on yearly extension basis.

Notwithstanding anything contained herein above, the Institute reserves the right to discontinue the services of Chartered Accountant firm in the event their services are evaluated as unsatisfactory at any time during the period. No claim for Minimum hiring period will be entertained. Institute Competent authority decision in this regard will be final and binding.

15. Terms of Payment

The payment shall be made against the services provided by firm as per the nature of work, subject to the following terms and conditions:

- (i) The payment during the entire contract period shall be made in accordance with the financial bid submitted by the selected bidder and accepted by the Institute. No price variation would be allowed during the contract period.
- (ii) Any increase in GST rates during the contract period will be borne by the Institute. However, incase decrease in tax rates will be passed to institute i.e. the payment will made on actual tax rates only.
- (iii) TDS under Income tax & GST will be deducted at applicable rates.
- (iv) The Institute reserves the right to deduct amount from the bill as may be considered reasonable for unsatisfactory services or delay in providing of services. The decision of the Institute will be the final in this regard.
- (v) The Firm will raise the quarterly bills (Tax invoice) in duplicate on submission of the quarterly audit report to the Institute, where applicable.

16. Confidentiality: - The information/observation in the Inspection Report will not be shared with any individual/organization/institution, without specific approval of the Institute. The firm shall maintain confidentiality of the data/information/documents shared with it for the purpose of internal audit.

17. The Director, NIEPMD reserves the right to:

- (i) Modify and/ or relax, any terms & conditions of this tender document before last date of submission of tenders to safeguard the Institute's interest.
- (ii) Cancel the tender process without assigning any reason whatsoever, at any stage, in case of any change in requirement.
- (iii) Reject any or all the tenders without assigning any reason whatsoever;
- (iv) Not bind himself/ herself to accept the lowest or any tender; and

(v) Accept the whole or any part of the tender and the Bidder shall be bound to perform the same at the rates quoted.

(vi) Disqualify the Bidder canvassing in connection with tender.

(vii) Blacklist a Bidder for a suitable period in case the Bidder fails to honour his/ her/ its bid after award of work without sufficient grounds.

(viii) Alter the quantities specified in the bid in the event of changes in requirement. No Bidder will be allowed to change the financial bid if NIEPMD, Chennai decides to increase/ decrease the requirement.

18. The tender document is valid for a period of six months from the date of issue. If purchase order is not issued within this period, the process will have to start afresh.

19. Failure to comply with these conditions renders the tender/ bid automatically disqualified.

SECTION – 2

SCOPE OF WORK

1. Name of Work: Engagement of Chartered Accountant firm for Internal audit at the National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD), Chennai, Tamilnadu.

2. Brief Scope of Work: (Wherever applicable)

The Firm shall be responsible for the following task & assignments –

- (i) To carry out internal audit for the financial year 2026-27 and further financial years in terms extended.
- (ii) Independently review and appraise the systems of Internal Control Mechanism and recommend improvements, if any, for internal controls
- (iii) Identify internal control deficiencies of operational activities of the Institute and provide recommendation for improving these operations.
- (iv) Ascertain the extent of compliance with procedures, policies, regulations, statutory obligations and other legislations issued by the Government of India.
- (v) Review the record/system of bill payment to various contractors and to review the compliance of all statutory obligation of compliances such as Labour Laws, GST, Income Tax etc.
- (vi) Review of procurement files including all purchases of goods, services and works contract.
- (vii) Review of fixed assets and consumables register with physical verification to ensure that assets are safeguarded from fraud, deter fraudsters and possibly identify fraud
- (viii) Suggestion of improvement of the existing system of accounting/internal control and management information system from time to time.

3. Detailed Scope of Work: -

Sl. No.	Broad Areas to be covered	Detailed Scope
01	Receipts	<ul style="list-style-type: none">i. Reconciliation of various Fees from studentsii. Receipts from Sponsored Projects / Programmesiii. Interest on Investments, Bank Interestiv. Grants from Ministryv. Internal Revenues/Recoveries such as License Fee, charges, etc.vi. Any other Income

		<ul style="list-style-type: none"> vii. Follow up for pending fees and late payment charges there of viii. Income and its investment ix. Any other issue as deemed appropriate
02	Expenditures	<ul style="list-style-type: none"> i. Procedures followed ii. Treatment in Accounts iii. 100% vouching of the transactions iv. Reporting for any Rectification or improvement
03	Physical Verifications of Inventory Fixed Assets	Internal auditor will guide and supervise the physical verification of fixed assets carried out by the institute and give his support
04	Investments	<ul style="list-style-type: none"> i. Procedures followed for Investments ii. Treatment of Income arising out of Investments iii. Recommendations
05	Purchase and Store Management	<ul style="list-style-type: none"> i. Ensure the compliance of central government rules and regulation/GFR. ii. Procedure of purchase of goods, services and works iii. Store/Material management iv. Physical verification of Assets and consumable stock. v. Review of process for control over assets and stock by the administration. vi. Any other issue as deemed appropriate
06	Statutory Compliances	<p>Review of computation of dues and filling of returns and remittance for statutory dues such as:</p> <ul style="list-style-type: none"> i. GST ii. Income Tax iii. Professional tax iv. Labour Laws v. Compliance of any other applicable taxes and laws. vi. Any other issue as deemed appropriate vii. Review, checking, & applicability of all statutory obligation compliances such as GST, TDS on GST, TDS, Income Tax, NPS, EPF etc. viii. Guide the Institute for filing of all original & revised statutory returns (Income Tax, TDS, GST etc.) on or before the due date. ix. Responsibility of Internal auditor is support x. for completion of the scrutiny and assessment as and when required.

07	Finance and Accounts	<ul style="list-style-type: none"> i. Review of Account Payable and Receivable ii. Verification and checking of financial transactions from bank book and other ancillary record maintained by the Institute. iii. Review the record/system of bill payment to various contractors and also to review the compliance on them with term of contract. iv. Bank Management including investment details v. Checking of Bank Reconciliation Statement on monthly basis. vi. Review the expenses incurred with the approved Budget vii. Vouching/Ledger Scrutiny viii. Review the last statutory/Internal audit comments and compliances and action taken report ix. Responsibility of Internal auditor is to prepare the financials as per the Ministry of Education Guidelines and after due checking & verification of schedules and annexure thereto and obtaining the certification from the external firm x. Review of expenses on Sponsored Projects and Its Accounts. xi. Review of Subsidiary Accounts at a quarterly Intervals. xii. Any other issue as deemed appropriate
08	Payroll, Retirement Benefits & Pension	<ul style="list-style-type: none"> i. Rules and Guidelines applicable ii. Review audit of Employee related claims like TA/DA etc. iii. Review/ audit for Payment of Salary etc. iv. Treatment in accounts
09	Estate Section	<ul style="list-style-type: none"> i. Review of contracts of works including various service and maintenance contracts ii. Review of Capital works and status of work iii. Completion of Capital WIP and conversion to Assets iv. Ensure the compliance of central government rules and regulation/GFR. v. Review of process for control over assets and stock by the administration. vi. Any other work related to Estate division
10	Operational Activities	<ul style="list-style-type: none"> i. To check Logbook of all Plant & Machinery/equipment to ensure optimum utilization ii. To check records and activities of Workshop, Lab, Student Mess, Library, Guest house and security process and controls iii. Outsourcing Contracts <p>Review of all service and work contract.</p>
11	Pre Audits	<p>Pre-audit of certain specified transactions on case to case basis restricted to compliance vis-à-vis processes and procedures. The following areas to be covered under pre- audit:</p> <ul style="list-style-type: none"> i. Pre-audit of payments to the employees leaving NIEPMD & Its CRCs. ii. Any other cases of financial transactions irrespective of value which the Competent Authority thinks appropriate may ask for pre-audit. <p>Internal Auditor is required to submit the observation on pre-audit as soon as possible and not exceeding 5 working days</p>

12	Other	<ul style="list-style-type: none"> i. As and when required comments/ observation of the Internal Audit will be taken on financial transaction of special value or special nature ii. As and when required comments/ observation of the Internal Audit will be taken on statutory requirement for financial transactions. iii. Report on risk management issue and internal control deficiencies identified and provide recommendation for improving Institute's operation. iv. Suggestion for improvement of the existing System of Accounting, internal control and Management Information System (MIS) from time to time v. Periodically reconciling Physical Assets with Books of Accounts so as to submit Annual Physical Verification Report latest by 30th April. vi. Responsibility of Internal Auditor is to obtain the certification from the external firm as and when required. (Form no 15 CA/CB relating to remittance in foreign currency as per Income Tax Act, 1961). The certificate must be issued within two days of receipt of documents. vii. Issue of Utilization Certificates for Grant Based projects as and when required viii. Verification of Income Tax computation sheet (along with the income tax declaration form and proof of investment) of all employees of NIEPMD & preparation of Form 16 & 16A ix. Guide the Institute for preparing the replies against AE's given by the C&AG audit x. To appraise the Institute on regular basis about applicability of Circulars/Notifications issued by the Govt. / Tax Departments (like Income Tax, TDS, GST & other statutory body etc.). xi. Internal auditors or their representatives should coordinate and represent the reply from institute side (if any) to the local government authorities such as Income Tax office, GST office etc. xii. Supports in all types of Statutory/Legal Compliance. xiii. Any other works assigned from time to time.
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4. Check list for Engaged firm for internal audit: -

(i) Cash and Fund Management

- (a) Bank Reconciliation statements are being prepared on monthly basis.
- (b) Outstanding advances are being settled as per rules.
- (c) Idle funds are being invested in Short Term Deposits (STDR),
- (d) STD Register is being maintained properly and
- (e) Maintenance of subsidiary cash book and Impress Accounts.

(ii) Maintenance of Basic Record and mandatory checks

- (a) Maintenance of Proper Land records & land use records. Asset Register should be maintained in the format prescribed. It should be tallied/reconciled with the Annual Accounts of the Institute.
- (b) Physical verification of Assets, consumables and non-consumables is being done on yearly basis and physical verification of Library books & journals are being done as per rules. Accession Register & other records of Library should be checked. Whether any material deficiency reported? If so, how it has been dealt with?
- (c) Cases of theft/fire/loss/embezzlement and action taken thereon.

(iii) Procurement & Contract Management

- (a) Scrutiny of selected files pertaining to procurement of Assets; stores, services & works including Annual Maintenance Contracts and outsourcing of services. Fulfillment of statutory requirements, while making payment for outsourced services may be verified.
- (b) To check the compliance of various taxation laws
- (c) The random selection of procurement files may be done Internal auditors.

(iv) Optimal Utilization of Equipments and Vehicles

- (a) Scrutiny of Logbooks of all Equipments, Machinery/Plant etc.
- (b) Scrutiny of Logbooks of Vehicles to ensure justified use of official vehicle and the same are not being used for private purposes. The mileage shown in the logbook and the expenditure on repair & maintenance of vehicles are justifiable.

(v) Revenue Generation

- (a) Scrutiny of files pertaining to fixation of Student fee
- (b) To check collection of various fees as per approved policy
- (c) To check appropriate records of student's fees; caution money and other charges are being maintained.
- (d) Other relevant aspects of revenue generations

(vi) Annual Account

- (a) Proper reflection of closing stock of stationery, other consumables, etc. is given in Annual Accounts.
- (b) To check the conformity of annual account with the format of accounts approved by CAG (Uniform format of account for autonomous bodies).

(vii) Other areas

- (a) Maintenance of Stock Register - Consumables/Non-consumables at various department of the Institute etc.
- (b) Guest House occupancy register; maintenance of inventory of guest house & timely deposit of cash proceeds, recovery of guest house charges as per Institute norms.
- (c) Service books and leave records of all employees.
- (d) Deductions from pay bills i.e. income tax; professional tax etc. and TDS charged from suppliers/contractors are being deposited with respective authorities on timely manner.
- (e) TA, LTC and Medical Reimbursement bills are being paid as per rules.
- (f) TA, LTC, Contingent and Medical Advances given to employees are being allowed as per rules and also being adjusted in time. In **case** of delay in adjustment/refund, the penal interest is being charged, as per rules.
- (g) any other aspect as considered appropriate for internal audit

5. AUDIT REPORT

Submission of:

- i. Quarterly Internal Audit Report
- i. Quarterly Balance Sheet
- ii. Audit/Review Report on Quarterly Accounts
- iii. Audit/Review Report on Half Yearly Accounts
- iv. Audit/Review Report on Yearly Accounts
- v. Issue certificate in form no 15CA/CB relating to remittance in foreign currency as per Income Tax Act, 1961 as and when required. The certificate must be issued within two days of receipt of documents.
- vi. Responsibility of Internal auditor is to obtain the certification for Utilization Certificates for Grant Based projects from the external firm as and when required
- vii. Physical Verification of Inventory & Fixed Assets on yearly basis.
- viii. Detailed scope of work in the tender document related points should be covered in the Audit report

6. Time Period

The Chartered / Cost Accountant firm will be required to provide the desired services initially for a period of One year i.e. FY 2026–27, which can be renewed for another year at the same terms and conditions based on satisfactory performance for a maximum period of further two years.

Notwithstanding anything contained herein above, the Institute reserves the right to discontinue the services of Chartered / Cost Accountant firm in the

event their services are evaluated as unsatisfactory at any time during the period.

7. Schedule of Internal Audit

The Internal Audit for the Financial Year 2026-27 should be initiated within a month of issue of award letter to the selected firm and should be completed by submitting the internal audit report within 45 days from the date of start of such audit.

For the F.Y. 2027-28, if the contract is extended under the terms and condition of tender, Internal Audit is to be conducted on a quarterly basis. Prior to commencement of Audit for any quarter, a detailed audit Programme must be prepared in consultation with the Institute. The observation of audit shall be discussed with concerned officials of the Institute before issuance of draft report. A draft quarterly report of the Internal Audit shall be submitted to the management for discussion within seven days from the date of completion of quarterly audit. After discussion, a final report shall be submitted to the Institute within seven days. The Auditor shall present the final audit report before the designated authority as and when communicated by the Institute. As per the requirements of the Institute, the auditors will also be asked to give presentation on finding in the Audit Reports to the Institute Management.

8. Responsibilities of the Service Provider:

Following are the responsibilities of the Firm (Service Provider) –

- Engage at least 10 man days in a Quarter:
- One qualified professional (CA/CMA with at least 3 years post qualification experience)
- One Semi qualified (Inter CA/CMA with three years' experience)
- One experienced Audit Assistant
- Prior approval to be obtained from the Competent Authority for deploying additional qualified personnel, if required.
- Personnel deployed should ensure proper conduct of the deployed personnel in the office premises and should carry Laptops.
- The personnel deployed should be polite, cordial and efficient and their actions should promote goodwill and uphold the image of Institute. The Firm shall be responsible for any act of indiscipline on the part of the persons deployed
- Shall submit their observations on quarterly basis to Institute and ensure necessary compliance along with rectification/ correction, if any, by NIEPMD within 20 days of receipt of audit observations.

9. Support and Inputs to the Firm

The Institute will provide adequate office space to the Firm to perform its services. In terms of hardware the Institute will provide computers and printers to the Firm. The Institute will provide all primary data to the firm for carrying out the jobs listed in the nature of work.

SECTION – 3

Annexure-I

TECHNICAL BID PROFORMA

Sl. No.	Documentary Proof (Self-attested)	Details	Doc No.
i.	1- Name of the Bidder 2- Type of Bidder (Proprietary Firm / Company / LLP / Partnership Firm) 3- Complete Address 4- Telephone number 5- Official Email id of the Bidder Mobile number of the owner		
ii.	Valid registration with ICAI.	Upload Document with Technical Bid.	
iii.	Valid Empanelment with O/o the C&AG of India or its field offices	Upload Document with Technical Bid.	
iv.	The Bidder should have valid Permanent Account Number (PAN), GST no., Registration No. of the Agency/ Firm/Company.	Upload Document with Technical Bid.	
v.	Details of at least three (3) statutory audits and/or internal audits Central/ State Government Educational Institutes/ Autonomous Bodies /Statutory Bodies/Educational Institution /PSUs, having turnover of equal or more than ₹ 10.00 Crore, in last five year during 2021-22 to 2025-26.	Upload Document with Technical Bid.	
vi.	An undertaking duly certified by authorized signatory of the firm or sole Proprietor or Company regarding non blacklisting of the firm has never been blacklisted by any Government departments, C&AG, PSUs or any other organization in respect of any assignment or behavior.	Upload Document with Technical Bid.	
vii.	Details of Earnest Money Deposit	Upload Document with Technical Bid.	

Sl. No.	Documentary Proof (Self-attested)	Details	Doc. No.
viii.	Document showing minimum 7 years' experience in the field of Services desired.	Upload Document with Technical Bid.	
ix.	(xi) Document showing Average Annual Income (i.e., Average Gross Professional Fees earned during the 3 years) of the Firm in the last 3 financial years ending on March 31st, 2025, should be equal to or more than ₹04.00 (four) lakhs. Self-Attested copies of Audited Profit & Loss Accounts and Balance Sheets to be attached. Provisional Profit & Loss Accounts and Balance Sheets will not be considered.	[attach the document & refer page no. here]	

Note: - All relevant documents, annexures and EMD should be attached with the technical bid proforma and should be uploaded with technical bid.

(Signature of the Authorized Authority of the Firm)

(Official Seal of the Firm)

Date:

TECHNICAL EVALUATION SHEET

(To be filled by the Bidder and Uploaded and submitted with Technical Bid)

Name of the Firm:
.....

The Firm is required to submit the following documents for assessment by Tender Evaluation Committee of Institute.

SL. No.	Description	Criteria for Marks	Minimum marks for Qualifying in Technical Criteria	Maximum Marks
1.	Valid Registration with ICAI and Empanelment with C&AG (Minimum-07 Years)	10 marks for Registration with ICAI and Empanelment with C&AG. thereafter 2 marks for each completed year maximum of 20 marks	10	20
2.	Minimum three (3) statutory audits and/or internal audits Central/ State Government Educational Institutes/ Autonomous Bodies /Statutory Bodies/Educational Institution /PSUs, having turnover of equal or more than ₹ 10.00 Crore, in last five year during 2020-21 to 2024-25	20 marks minimum for three contracts and thereafter 2 marks for each additional contract in last five year subject to maximum of 30 marks	20	30
3.	Minimum 7 years' experience in the field of services desired i.e. auditing business.	10 marks for Minimum experience and thereafter 2 marks for each additional year of experience subject to maximum of 20 marks	10	20
4.	Minimum Average Annual Income of the Firm in the last 3 financial years ending on March 31st, 2025,	10 marks for minimum turnover and thereafter 2 marks for every additional turnover of 5 lakh each subject to	10	20

	should be equal to or more than ₹04.00 (Four) lakhs.	maximum of 20 marks		
SL. No.	Description	Criteria for Marks	Minimum marks for Qualifying in Technical Criteria	Maximum Marks
5.	Firm having Registered/ Regional/ Branch offices in Chennai / Tamilnadu	10 Marks	10	10
	Total			100

Important: The financial bid for only those bidders shall be opened who will secure at least 60 marks in technical evaluation, with securing at least minimum marks in each category from 1 to 4, as per above given table.

Note:

- (i) For item No. 1 to 5, the Bidder is required to submit the documentary evidence as per the Technical bid and the other documents mentioned in the said items. No marks will be allotted for technical criteria, at Sl. no. 1 to 5, not supported by relevant documents.
- (ii) The Tender Evaluation Committee may visit/ enquire the site and offices where the services being offered currently. Based on visit/ enquiry, performance of the Bidder may be assessed.

SECTION – 4
FINANCIAL BID FORMAT

FINANCIAL BID

Sl. No.	Description of Fees	Unit	Fees	
			Rupees in Figure	Rupees in words
A.	Professional Fee for the Financial Year 2026-27 **	1 (yearly)		
B.	Add: GST as per applicable rate on the services provided			
C.	Total Fees to be paid [including GST (A+B)]			

** The quoted fee should be included of Professional Fee, Travelling, Accommodation, Food and Other Expenses etc. No claim for any other expenses shall be accepted beyond the fee offered to be charged under the contract.

We undertake that the rates quoted above by us will not change during the Contract period and accept the payment schedule as described in the appropriate column.

Signature of the Bidder with Seal &Address

Date:
Place:

ANNEXURE-II

SELF-DECLARATION-NO BLACK LISTING

(On the Letter Head of the bidder)

To

The Director
NIEPMD, Chennai - 603112 Sir,

In response to the notice inviting tender for Internal Auditor for your, I/We hereby declare that presently our Chartered Accountant /Cost Accountant is having unblemished record and is not declared ineligible for corrupt & fraudulent practices either indefinitely or for a particular period of time by any State/ Central Government/PSU/Autonomous Body.

We further declare that presently our firm.....is not black-listed and not declared ineligible for reasons other than corrupt & fraudulent practices by any State/ Central Government/ PSU/ Autonomous Body/The C&AG of India on the date of Bid Submission.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken, my/ our security may be forfeited in full and the tender if any to the extent accepted may be cancelled.

Thanking you,

Yours faithfully,

Date:

Authorized Signatory

Place:

(Signature and seal of the authorized signatory)

Format for Experience

(On the Letter Head of the bidder/firm)

Format for Experience as required by tender terms

Sl. No.	Name of the Client / Auditee	Nature of Audit	Period for which audited	Turnover of that period (FY) (Rs. in Lakhs)	No. of Branches / Units audited

Date:

Authorized Signatory

Place:

(Signature and seal of the authorized signatory)