

Bid Corrigendum

GEM/2024/B/5527178-C1

Following terms and conditions supersede all existing "Buyer added Bid Specific Terms and conditions" given in the bid document or any previous corrigendum. Prospective bidders are advised to bid as per following Terms and Conditions:

Buyer Added Bid Specific Additional Terms and Conditions

1. **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. **AVAILABILITY OF OFFICE OF SERVICE PROVIDER:** An office of the Service Provider must be located in the state of Consignee. **DOCUMENTARY EVIDENCE TO BE SUBMITTED.**
3. **Buyer Added text based ATC clauses**
The nature and scope of work of the Chartered Accountant Firm shall be as follows:-

1. Finalization of Annual Accounts of NIMHR, Sehore for the financial year ended on 31.03.2026 and 31.03.2027. Internal Audit and submission of internal audit report i.r.o . of aforesaid annual accounts of NIMHR. All other annual statutory compliances as per extant provisions of the various applicable Act/s.
2. Verification and checking of financial transactions from cash book/bank book and other ancillary record maintained by the Institute and to ensure that the cash in hand is reconciled with cash book record.
3. Review and checking of Bank reconciliation statements.
4. Review, checking, & applicability of all statutory obligations/ compliances such as GST, TDS on GST, TDS, Income Tax, NPS, EPF, ESIC, MP Co-operative Societies Act, professional tax etc. and filing of all original & revised statutory returns (Income Tax, TDS, GST, Professional tax etc.) on or before the due date as per the provisions of the concerned Act/s.
5. Pre-audit of Purchase files, vouchers, purchase proposals, records of different departments/sections etc. to ensure that the same are being made in compliance to the Institute's rule and procedures, General Financial Rules (GFR) and other applicable rules of Govt. of India.
6. Preparation of Annual Accounts of the Institute and verification of annual account data in annual report. Checking of opening balance of trial balance.
7. Report risk management issue and internal control deficiencies identified and provide recommendation for improving Institute's operation.

8. Review and verify the provisions of accrued expenditure and income as at the end of the year.
9. Review and checking of outstanding balances in student's fees receivable, creditors account, advances etc.
10. Review and checking of the Grants received and its utilization as per the terms and conditions.
11. Review, checking & reconciliation of tuition fees and other fees received by the institution from the students.
12. Review and verification of additions to fixed assets, fixed assets register and physical verification.
13. Review and verification of the record/system of bill payment to various contractors and also to review the compliance on them with term of contract with user.
14. Suggestion of improvement of the existing system of accounting and management information system from time to time.
15. Review and verification of the expenses incurred with the approved Budget.
16. Review and verification of the last statutory/Internal audit comments and compliances.
17. Assist full time during C&AG Audit & preparation of reply including old paras.
18. Vouching, Ledger Scrutiny, verification of Internal audit of books of accounts, ancillary records on monthly basis and submission of reports on quarterly basis.
19. Verification of unspent balance report, Utilization Certificate and other reports submitted to DEPwD/MoSJE periodically.
20. Provide opinion on all notices, queries, & intimations received from the statutory authorities and preparation of its reply.
21. Verification of Income Tax computation sheet (along with the income tax declaration form and proof of investment) of all employees of NIMHR & preparation of Form 16 & 16A.
22. 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.).
23. To review, checking and certification of Utilization certificate, Statement of expenditure, funds received under different projects/heads, sponsored/funded projects.
24. Internal auditors or their representatives should visit the institute on a timely

basis **minimum once** in a month or depending upon the urgency of the work assigned. Attendance records will be maintained by making entry in guest register for this purpose.

25. Internal auditors or their representatives should coordinate and represent the reply from institute side (if any) to the government authorities such as Income Tax office, GST office etc.
26. Internal auditors should frame and follow the internal audit manual of NIMHR and prepare all the relevant check lists. A monthly work log/summary of the work carried should be provided at the end of every month.
27. Review of Bank Guarantee (contractors) management and systems.
28. Support in Budgetary control of Grants received from DEPwD, MoSJE.
29. Supports in all types of Statutory/Legal Compliances.
30. Institute is registered u/s 80(G) of income tax act 1961. Internal auditor will need to comply all provisions related to donations received by institute like filling of forms, additional returns, issue of certificate against the donation received etc.
31. The audit reports to be submitted along with corrective/suggestive measures, if any, are to be submitted immediately on completion of audit as per format of internal audit report.
32. Any other work/s assigned from time to time.

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.

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 document shall overwrite all previous versions of Bid Specific Additional Terms and Conditions.

[This Bid is also governed by the General Terms and Conditions](#)