बिड संख्या/Bid Number: GEM/2026/B/7752922
दिनांक /Dated: 07-07-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	22-07-2026 13:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	22-07-2026 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	30 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Jammu & Kashmir
विभाग का नाम/Department Name	Finance Department Jammu And Kashmir
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Pincode 190001 Civil Secretariat
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :accountsast-fin@jk.gov.in Buyer Email id: headasst19-gad@jk.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit Services; CAG Empaneled Audit or CA Firm, CA Firm, Audit 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)	4 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Turnover	Yes | Partial | Turn over value - 2 (in lakhs)
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),OEM Authorization Certificate,OEM Annual Turnover,Additional Doc 1 (Requested in ATC),Additional Doc 2 (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

बिड विवरण/Bid Details	
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?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
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	3 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	100000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	13

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

लाभार्थी /Beneficiary :

Director Finance JKIDFC
PINCODE 190001/180001 CIVIL SECRETARIAT, Finance Department Jammu and Kashmir, N/A, (Jkidfc)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	No

1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed 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 relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
2. 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.
3. 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.
4. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

6. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:

i. If number of technically qualified bidders are only 2 or 3.
ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

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

तकनीकी विशिष्टियाँ /Technical Specifications

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Hakim Shakeel Ahmad	190001,FINANCE DEPARTMENT CIVIL SECRETARIAT JAMMU AND KASHMIR 190001	Project / Lumpsum Based	• Number of Months for which Post Audit Support is required : 12

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

1. **Generic**

   OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. **Buyer Added Bid Specific ATC**

   Buyer Added text based ATC clauses

   Terms Scope of work condition specification as per bid documents,The Bidder must have its Phyical Functional Head Office/ Branch Office at Jammu or Kashmir.

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3. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers’ controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers’ Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless

otherwise allowed by the applicable GeM GTC.

13. 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.
14. 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 catalogues 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. 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 shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (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. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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---

BACKGROUND

The "Jammu & Kashmir Infrastructure Development Finance Corporation (JKIDFC) Ltd" has been incorporated on 25th of September 2018, under company's act 2013. Jammu & Kashmir Infrastructure Development Finance Corporation Ltd. is one window to provide an innovative solution for funding the Infrastructure needs of Jammu & Kashmir. It is a company to provide funding to the Infrastructure projects in the state of Jammu & Kashmir.

Scope of work for Internal Auditor.

1. Assistance in acceptance and adoption of the Financial Statements of JKIDFC for FY 2023-24 in the meeting of the Board of Directors and carrying out modifications, if any, as directed by the Board.
2. Preparation, finalization and certification of annual accounts of the Corporation from FY 2023-24 onwards.
3. Preparation, finalization and Certification of Annual Accounts of JKIDFC, Statement of Expenditure (SoE), Balance Sheet, Income & Expenditure Account, Receipt & Payment Account with relevant Schedules
4. Assistance in closure of Supplementary Audit for FY 2023-24 and subsequent years, including compliance with audit observations and audit requirements.
5. Assistance to the Management in conduct and closure of Annual General Meetings and compliance with related statutory requirements.
6. Assistance to the Management in closure of the Statutory Audits of JKIDFC.
7. Verification and review of financial transactions to ensure compliance with Government rules and regulations, Accounting Standards, proper classification of expenditure, correct accounting treatment and maintenance of financial records.
8. Regular Internal Audit of the Corporation to assess and review the adequacy and effectiveness of accounting systems, financial controls, operational procedures and compliance mechanisms.
9. Compilation, certification and verification of annual books of accounts to ensure statutory compliance, arithmetical accuracy and proper financial presentation.
10. Audit and scrutiny of vouchers, bills and payment records, including advice on financial and accounting implications thereof.
11. Verification of books of accounts, bank reconciliation statements, stock registers, fixed asset registers, salary registers and accounting entries recorded in Tally or any other accounting software on a periodic basis.
12. Providing requisite information and professional assistance during audits conducted by the Comptroller and Auditor General (C&AG), statutory auditors and other Government agencies.
13. Preparation of monthly financial statements, MIS reports and other reports as may be required by the Management from time to time.
14. Reporting deficiencies, material weaknesses or gaps noticed in accounting systems, financial controls and internal procedures and suggesting suitable corrective measures.

15. Assisting the Corporation in ensuring compliance with the applicable provisions of the Companies Act, 2013 and other statutory requirements relating to financial reporting, internal controls and corporate governance.
16. Providing professional assistance in all matters relating to Finance, Accounts, Audit and Compliance as may be assigned by the Competent Authority from time to time.

The Bidder should fulfill the following basic criteria:-

1. The bidding is open for CA firms registered with the Institutes of CA of Chartered Accountants of India or Partnership Firm of Chartered Accountants
2. The bidder firm should be empanelled with C&AG- Comptroller and Auditor General of India.
3. The Bidder must be in operation for at least 5 (five) years and must have 5 (five) year of experience in Audit of Government Departments, PSUs, Autonomous Bodies or Local Bodies.
4. Hold a valid Certificate of Practice (COP).
5. Have experience of conducting audits for Government Departments, PSUs, Autonomous Bodies or Local Bodies (desirable).
6. Have a valid PAN, GST Registration and GeM Registration.
7. The bidder shall be required to submit last audited/certified financial statement along with the offer.
8. The Bidder must have its Head Office/ Branch Office at Jammu or Kashmir.
9. Not have been blacklisted/debarred by any Central/State Government Department or PSU.
10. An affidavit (duly notarized in non-judicial stamp paper) to the extent that No Criminal Proceedings are pending w.r.t to the Firm and/or Partner in any Court of Law in India or before any Disciplinary Committee of ICAI .
11. Have adequate qualified staff including Chartered Accountants, Audit Assistants.
12. The firm should have RBI & C&AG Empanelment.

Documents to be submitted .

S.no	Particulars	Enclosures
1	CA firms registration	Valid ICAI Registration Certificate
2.	Date of registration	Registration certificate of firm.& Experience Certificate.
3.	Hold a valid Certificate of Practice (COP).	Copy of certificate of practice issued by ICAI.

2	Whether the firm is empanelled with Comptroller and Auditor General of India	Empanelment no. and related document.
3	Address of the Head Office of the Firm (Phone No., Email id, fax, Mobile No., Address)	Profile of the Firm self attested on firm's letterhead indicating: a. Year of establishment b. number of certificate of practice. c. Number of Partners. d. Number of constitution certificate e. Number of Chartered Accountants in a firm. f. Number of copy of certificate of practise. g. Number of CA Registered firm. h. Number of year of Experience in Government Departments, PSUs, Autonomous Bodies or Local Bodies. i. Number of certificate of Registration number. j. Office address k. GeM Registration Certificate., PAN,GST Registration certificate,Empanelment no with Comptroller and Auditor General of India, Certificate of practice,Certificate of constitution 2. Audited/Certified Financial Statements of firm for the last 5 years. 3. Self-declaration regarding: • No blacklisting/debarment. • No conflict of interest. • Compliance with statutory obligations.

		4. Affidavit as mentioned in qualification criteria. 5. RBI & CAG Empanelment certificate. 6. Details of key professional personnel proposed for the assignment along with their qualifications and experience. 7. Authorization Letter/Power of Attorney from firm authorizing the signatory to submit the proposal.
2	Firm Registration No. (as mentioned in the constitution certificate)	Latest constitution certificate of the Firm issued by ICAI
4	No. and Address of Branches of the Firm with the date of opening.	Address proof
5	Whether the Head Office / Branch Office is in Jammu/Kashmir	Address proof

VALIDITY OF PROPOSAL

The Bid shall remain valid for a period of 90 days from the date stipulated for submission of proposal. JKIDFC reserves the right to request extension of the Bid validity for an additional period of three (3) months, if necessary.

EARNEST MONEY DEPOSIT (EMD)

All interested bidders are expected to submit, along with their Bid, Earnest Money Deposit (EMD) Demand Draft of Rs. 5,000 (Five Thousand only) in favor of “Director Finance, JKIDFC” payable at Jammu.

EXAMINATION OF THE TENDER DOCUMENT

The prospective bidders are expected to examine the instructions, forms, terms and specifications in the Tender Document. Failure to submit any information as required in the tender document will be at bidder’s own risk and may lead to the rejection of the bid. Further, during the evaluation of proposals, company may at its discretion, ask the Bidders for clarification or any further documents. No response or inadequate response to the clarifications asked for may lead to the disqualification of the bidder.