

## बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	25-06-2025 15:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	25-06-2025 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	120 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Ministry Of Housing & Urban Affairs (mohua)
विभाग का नाम / Department Name	Na
संगठन का नाम / Organisation Name	Madhya Pradesh Metro Rail Corporation Ltd
कार्यालय का नाम / Office Name	Bhopal
क्रेता ईमेल / Buyer Email	muhammad.nawaz@mp.gov.in
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, A report; CA Firm
अनुबंध अवधि / Contract Period	1 Year(s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
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) *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 buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों 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 से रिवर्स नीलामी सक्रिय किया / Bid to RA enabled	No
बिड का प्रकार / Type of Bid	Two Packet Bid

बिड विवरण/Bid Details	
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	7 Days
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised quote above the minimum floor value.
अनुमानित बिड मूल्य /Estimated Bid Value	528000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	10600

#### 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).	14

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई केटेगरी अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।  
EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b). 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 :

MADHYA PRADESH METRO RAIL CORPORATION LIMITED  
Bhopal, NA, Madhya Pradesh Metro Rail Corporation Ltd, Ministry of Housing & Urban Affairs (MoHUA)  
(Madhya Pradesh Metro Rail Corporation Limited)

#### 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. 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 / RA process.
6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over 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
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost

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

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

**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 Point Allocation Technical Evaluation Criterion	100	50	<a href="#">View File</a>

**Total Minimum Qualifying Marks for Technical Score: 50**

**QCBS Weightage(Technical:Financial):70:30**

**Financial Audit Services - Review Of Financial Statements, Audit Report; CA Firm ( 1 )**

#### तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Audit report
Type of Financial Audit Partner	CA Firm

विवरण/ Specification	मूल्य/ Values
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Fixed assets, depreciation and amortisation , Sales, Services and Revenue , Purchase Procurement , Inventory & Store management
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	NA

#### 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 Requirer
1	Muhammad Nawaz	462023,Madhya Pradesh Metro Rail Co Limited (MPMRCL) 2nd Floor, Zone 14 Bhopal Municipal Corporation Smart City Building, BHEL, Govindpura, Near Natraj Petrol Pump Bhopal Madhya Pradesh	1	N/A

#### 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 perc the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

##### 2. Past Project Experience

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one c

following documents may be considered as valid proof for meeting the experience criteria: a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed. b. Execution certificate by client with contract value. c. Any other document in support of contract execution like Third Party Inspection release note, etc. Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria: a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed. b. Execution certificate by client with contract value. c. Any other document in support of contract execution like Third Party Inspection release note, etc.

### 3. Buyer Added Bid Specific Scope Of Work(SOW)

Text Clause(s)

## A. Pre-Qualification Criteria for Tender: -

1. Registration with ICAI at least 10 years.
2. The firm should have office in State of Madhya Pradesh with a head office in Bhopal as on 31.03.2025. The firm card should clearly mention the head and branch office addresses.
3. Minimum Average Annual Turnover of the Firm for last Three Financial Years of F.Y. 2022-23, 23-24 and 24-25\* should be Rs. 50.00 Lacs.
4. The firm should have experience in Internal Audit during last 3 financial years (minimum F.Y. 22-23 with Government Dept / PSU / SPV of Central or State Government except Bank audit).
5. The firm or any of its partners should not have been blacklisted by ICAI/ICSI/ICWAS or any other regulatory body. The undertaking for not being blacklisted by any of the regulatory bodies must be submitted along with Bid.

## B. Technical evaluation criteria specified below:-

Sr. No.	Eligibility Criteria	Details	Marks	Total	Marks Obtained by Firm	Remarks
1.	The firm should be in practice for at least 10 years.	10 to 15 years	10	20		Firm Card with such information along with Annex A
		15 to 20 years	15			
		More than 20 years	20			

2.	No. of Partners in continuous association with firm for at least 10 years	2 partners	10	20		Firm Card with such information along with Annex <b>A</b>
		3 partners	15			
		more than 3 partners	20			
3	Partners/ Employees with firm having audit experience in SAP environment for minimum Three (03) Years.	Between 1-4 Partners/ Employees	2	10		Client certificate regarding having software in their organization need to be submitted along with GEM BID.  Details to be provided as per Annex <b>B</b>
		Between 5-10 Partners/ Employees	5			
		More than Between 10 Partners/ Employees	10			
4.	Average Annual Turnover of Firm for Three Financial Years from F.Y. 22-23, 23-24 and 24-25* should be Rs. 50.00 Lacs	Average Annual Turnover of Firm Rs. 50.00 Lacs to Rs. 1 Cr.	10	20		Bidder firms need to submit Audited Receipt & payment P&L account for three financial years with bid (the certificates must be in UDIN)  Details to be provided as per Annex <b>C</b>
		Average Annual Turnover of Firm above Rs. 1 Cr. to Rs. 2.50 Cr.	15			
		Average Annual Turnover of Firm above Rs. 2.50 Cr.	20			

5.	Experience in Internal audit during last 3 financial years from FY 22-23 with Government Dept / PSU / SPV of Central or State Government (Except Bank audit). (Full financial Year will be counted as One Assignment else will be counted as Nil)	1 to 3 assignments	2	10		Client certificate pointment letter should be clearly reflecting the duration of Work.
		3 to 5 assignments	5			Details to be provided as per Annexure-D.
		More than 5 assignments	10			
6.	Internal Audit experience in Metro Rail / Railway / Airport Project  Or Infrastructure project (Except road and residential) of more than Rs. 1000 Crore.  (Full financial Year will be counted as One Assignment else will be counted as Nil)	1 to 3 assignments	2	10		Client certificate pointment letter should clearly mention the duration of services and its type. Also, Bidder firm is required to submit the copy of audited annual accounts of CA (Auditee in case of infrastructure project more than 1000 Crore.)
		3 to 5 assignments	5			Details to be given in Annexure-E
		More than 5 assignments	10			
7.	Internal/statutory Audit experience of capitalization of more than Rs. 1000 crore in any Infrastructure project.  (Except road and residential) during immediately preceding 5 years ending 31.03.2025.	1 assignment	2	10		Bidder firm need to submit the certificate for the same issued by the CA (Auditee)
		2 assignments	5			Details to be given in Annexure-F
		More than 2 assignments	10			

**\*The firms whose audited accounts for F.Y. 2024-25 not finalized/Audited on the last date of Bid Submission, are required to give the details up to March 2024 for last three years.**

## **C. Tender evaluation criteria for selection of internal auditor:**

Tender evaluation committee will be constituted by MPMRCL to evaluate the technical proposals submitted with GEM Bid. The technical evaluation will be done as per the technical allocation technical evaluation criteria as stated above. Further financial Proposal will be open only for those firms/ bidders who score the minimum technical criteria i.e. 50% Marks in technical evaluation.



DETAILS OF FULL-TIME PARTNERS OF THE FIRM AS ON 31<sup>st</sup> MARCH 2025

Sl. No.	Name of the Partners	Year of Establishment of firm	Membership No.	Qualification	Date of Joining of Firm	Total completed years as partner as on 31 <sup>st</sup> March 2025
1	2	3	4	5	6	7

Please attach duly certified copy of ICAI firm card in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership No

Relevant documents enclosed from Page No..... to .....

## Annexure

DETAILS OF PARTNERS/EMPLOYEES HAVING SAP KNOWLEDGE AS ON 31<sup>st</sup> MARCH

Sr. No.	Name of the Partners/Employee	Membership No.	ACA / FCA/ACMA/FCMA	Date of Joining the firm	Total SAP Experience
1	2	3	4	5	6

Please attach relevant documents in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership

Relevant documents enclosed from Page No..... to .....

**Annexure**

DETAILS OF AVERAGE ANNUAL TURNOVER OF THE FIRM DURING THE LAST THREE FINANCIAL YEARS

Sr. No.	F.Y. 2022-23	F.Y. 2023-24	F.Y. 2024-25*
1			

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Please attach the audited documents in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership

Relevant documents enclosed from Page No..... to .....

## Annexure

DETAILS OF EXPERIENCE OF FIRM IN INTERNAL AUDIT DURING LAST 3 FINANCIAL YEARS FROM FY 22-23 WITH GOVERNMENT DEPT / PSU / SPV OF CENTRAL OR STATE GOVERNMENT (EXCEPT BANK AUDIT)

Sr. No.	Name of the Company/ Organization	Year of Audit	Type of Experience	Brief detail of scope of IA
1	2	3	4	5

Please attach relevant documents in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership

Relevant documents enclosed from Page No..... to .....

**Annexure**

DETAILS OF EXPERIENCE OF FIRM IN INTERNAL AUDIT OF METRO/RAILWAY/AIRPORT  
INFRASTRUCTURE PROJECT MORE THAN 1000 CRORES

<b>Sr. No.</b>	<b>Name of the Company/ Organization</b>	<b>Year of Audit</b>	<b>Turnover of auditee Organization (in crores)</b>	<b>Type of Experience</b>	<b>Brief detail of scope of IA</b>
1	2	3	4	5	6

Please attach relevant documents in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership

Relevant documents enclosed from Page No..... to .....

**Annexure**

DETAILS OF EXPERIENCE OF FIRM IN INTERNAL/STATUTORY AUDIT EXPERIENCE OF  
ITALISATION OF MORE THAN RS. 1000 CRORE IN ANY INFRASTRUCTURE PROJECT (I  
EPT ROAD AND RESIDENTIAL) DURING LAST FIVE YEAR

Sr. No.	Name of the Co mpany/ Organiz ation	Year of Audit	Turnover of Entity (in C rores)	Type of E xperience	Brief det ail of sco pe
1	2	3	4	5	6

Please attach relevant documents in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership



Relevant documents enclosed from Page No..... to .....

**Annexure-**

**CERTIFICATE OF CAPITALIZATION OF PROJECT**

**To whomsoever it may concern**

This is to certify that M/s. ...., Chartered Accountants, were appointed Statutory/Internal Auditor/ of our organization and have successfully completed the appointment as Statutory/Internal Auditor for the FY .....

The total expenses / spends of our organization for FY ..... are as under:

Financial Year	Amount of Capitalization (Rs . in crores)

**For**

Date of issue:

Place of issue:

(Name and Designation of Authorized Signa

**FORMAT FOR DECLARATION OF BAN AND BLACKLISTING OF FIRM**

**To whomsoever it may concern**

This is to certify that M/s. ...., Chartered Accountants firm or a its partners have not been ban or blacklisted by ICAI/ICSI/ICMAI or any other regul body/Authority.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership

## Detailed Scope of work of Internal Audit

Area / Activity	Scope of work of Internal Audit
Internal Control	<p>Review the existing internal financial control system for its adequacy and also check the reporting system in various functional areas like Revenue/sales, accounts, contracts and construction, stores etc.</p> <p>Review Risk Management Policies and mitigation plans to assess their adequacy.</p>
Accounts Payable	<p>Booking of liability - 3-way match process, invoice verification supplier payments (including on account payments) based on authorization and appropriate supporting.</p> <p>Advance payments to supplier and adjustment against actual liability.</p> <p>Deductions in respect of quantity rebate, discount, taxes and retention money.</p> <p>Review of creditor's sub-ledger including reconciliation with General Ledger Control account, ageing of creditors balance and scrutiny of old credit balances.</p> <p>In case where LD clause is mentioned in the PO, whether Liquidated Damages are claimed from the supplier/contractors, balance confirmation from suppliers/contractors, Raising of Debit notes in case of Material Rejection (including rejection charges as per management policy), Full &amp; Final settlement of contractors.</p>

Receiving Process of Stores	<p>Gate control over receipt of material, Accounting and recording of material at the time of receipt of material,</p> <p>Inspection procedures before acceptance of materials and authorization in case of deviation,</p> <p>Material rejections, claims and replacements thereof,</p> <p>Storage and warehousing procedures,</p> <p>Third party confirmation in case of inventory lying with third party, if any.</p>
Personnel and Payroll Audit	<p>Review of policies of staff selection, training, remuneration, performance appraisal and separation.</p> <p>Review of personnel files and existence of documents as per the Personnel Policy</p> <p>Review of attendance and leave records</p> <p>Computation, verification of remuneration and allowance payable</p> <p>Review of staff advance and recovery thereof</p> <p>Inquiring into reasons for abnormal variance in personnel cost</p> <p>To verify expenditure on staff welfare with budgeted expenses.</p> <p>Monthly salary payments including statutory deductions, Recoveries, leave records, Claims, any other are as not listed above</p>
Contract Management including Tender process and procurement	<p>Review of Tender process, procurement, Process of appointment of contractors for various work as per applicable SOP/Rules etc.</p> <p>Agreement Review, Review of records maintained for progress of work</p> <p>Physical attendance of workers deployed if any, Compliance of labour laws, if any. Validity and value of Bank Guarantees, Letter of Credit and Insurance policies.</p>

Fixed Asset	<p>The CA firm requires to do physical verification of all assets of the company with due diligence at least once in the financial year.</p> <p>Adequacy of laid down policies and procedures in respect of Fixed Assets.</p> <p>Review of maintenance and updating of Fixed Asset Register during the year including details of cost, identification and location of assets.</p> <p>Adequacy of insurance coverage of fixed assets</p> <p>Review of the balances outstanding in the Capital work in Progress of project and/or capitalization.</p> <p>Checking Fixed Assets capitalization including compliance to laid down policy for capital expenditure.</p> <p>Review of capitalization of Project cost during implementation and indirect taxation implication</p>
Computer Controls	<p>Review of general computer control and application control</p> <p>Review of ERP control and PMIS application control</p> <p>Review of new systems being updated from time to time</p> <p>Review of Disaster Recovery Plan.</p>
Cash and Bank Balances & Transactions	<p>Debits made by the bank are checked for correctness</p> <p>Review and comment on Bank Reconciliation Statement,</p> <p>Physical verification of cash at periodic intervals except imprest balance.</p>
General Accounting	<p>General Ledger Scrutiny,</p> <p>Comparison of budgeted and actual expenses,</p> <p>Scrutiny of expenses account,</p> <p>Reconciliation of Balances of Control Accounts vis-à-vis Balances as per General Ledger,</p> <p>Checking and rectification of Cost Centers/WBS and Expense head of each entry in the ERP system.</p>

Treasury and Insurance	<p>Review of fund management process, interest and financial charges, non-fund-based limits.</p> <p>Adherence of Investment Policy</p> <p>Adequacy of insurance coverage and claims status</p> <p>Review of Bank guarantees and its system from time to time.</p>
O & M	<p>Revenue</p> <p>Review of revenue accounting from stations / head of fice</p> <p>1) Fare Box collection (including Daily collection report verification, Revenue collected in advance, Reconciliation with AFC system, and Reconciliation with AFC partner.)</p> <p>2) Non fare box collection (including verification of certificate issued by bank with transfer of funds to MPM RCL's bank account)</p> <p>3) Lease/ Rental income / Advertisement / property development/ station oriented development and any other income</p> <p>4) Interest earned from short term deposit</p> <p>5) Consultancy income</p> <p>6) Revenue leakage, if any</p> <p>Ensuring compliance with the SOP's on "Revenue management at stations" including physical verification of cash at stations.</p> <p>All recurring and non-recurring expenditure related to O&amp;M.</p>
Land	<p>Verification of title deeds of land.</p> <p>Accounting treatment of Land and Grant/Subordinate Debt.</p> <p>Payments &amp; claims of lands.</p> <p>Property tax and ground rent.</p>
Annual Account Closing	<p>Assist in finalization of accounts and Verification of Fixed asset capitalization workings as and when asset capitalization take place.</p>

Return & Compliances	Assisting, checking and Auditing of Statutory returns related to GST & TDS well in advance before the due date of filing The Auditor should communicate on new amendments & updates related to Income tax and GST.
Valuables	Valuables audit shall be conducted at regular intervals such as BGs/ FDs/Cheque Book, etc.
Litigation Claims	Review & Report on pending litigation claims to/from the corporation.

The firm Selected for Internal Audit Work will be responsible for the audit of RCL Indore and Bhopal Metro Projects and all work done by the Internal Auditor should be properly documented, evidenced and filled for any reference. The documentation shall comply with the guidelines prescribed by ICAI. A detailed scope of work as mentioned above is only illustrative and not exhaustive which includes following:

1. Firms selected by MPMRCL shall maintain ethics of faith and the information provided by MPMRCL shall be kept 'strictly confidential'. The firm shall execute "Confidentiality Non-Disclosure Agreement" before commencement of Internal Audit Assignment.
2. The audit firm shall employ such more qualified and experienced persons and when required for internal audit. At least 1 Senior Audit Manager (Should be a Chartered Accountant) with 2 Audit Assistants will be deployed. The firm shall furnish the list of personnel deputed for MPMRCL audit with detail before commencement of audit. The list shall be reviewed and approved by MPMRCL with or without modification. Except as MPMRCL may otherwise agree, no change shall be made in the approved list of personnel. If for any reason beyond the reasonable control of the Audit Firm, it becomes necessary to replace any of the Personnel, the Audit Firm shall forthwith provide as a replacement, a person of equivalent or superior qualification with the prior approval of MPMRCL.
3. The company can determine the manner and intervals in which the Internal Audit shall be conducted and report to comply with the Companies Act, 2013.
4. All assignments shall be carried out with due diligence maintaining quality of work done and in least possible time.
5. All reporting including MIS shall be done on concurrent basis as required by MPMRCL from time to time.
6. The Audit work being conducted by the firm will be subject to supervision of Finance and accounts department of MPMRCL as and when required to ensure that the work is progressing as per agreed plan.
7. In case of non-fulfillment of any instructions issued by MPMRCL, MPMRCL shall be entitled to cancel the audit work without any obligations.
8. The successful firm shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
9. MPMRCL reserves the right to reject any or all offers received without assigning any reasons.



10. MPMRCL reserve the right to modify audit terms and conditions at any time during currency of contract, at its sole discretion.
11. The Audit party will consist of sufficient number of experienced and qualified professional in relevant field.
12. The Internal Audit shall ensure following aspects which are indicative but not limited while applying pre-audit function.
  - Proper Documentation to support transaction
  - Due approvals as per the delegation of power in effect from time to time
  - Financial terms and conditions of PO (Purchase Order) / WO (Work Order) / Contract etc.
  - Quality and satisfactory confirmation by concerned HOD.
  - Applicable rules, direction, guideline, GRs etc., of the Government.
  - Arithmetic check of all kinds.
13. MPMRCL reserves the right to cancel selected firm, if it considers necessary. In case of any dispute, the decision of MD, MPMRCL shall be final and binding.
14. Each page of the tender documents is required to be signed by the Nodal Partner of the firm. The documents / certificates in support along with the tender shall also be signed by the Nodal Partner.

## **Additional Terms and Conditions:**

### **1. PERIOD OF INTERNAL AUDIT**

The period of internal audit will be for 1 year (FY 2025-26), Which may be extended for further 2 more years on mutual understanding and it shall be running continuously within the year during which the audit is done.

### **2. PLACE OF AUDIT:**

The firm Selected for Internal Audit Work will be responsible for internal audit of MCL Indore and Bhopal Metro Projects at Bhopal.

### **3. INTERNAL AUDIT REPORTS**

The report should be structured in a manner to provide the following:

- (a) Audit observations;
- (b) Implications of the observations with root cause;
- (c) Suggested recommendations;
- (d) Management's comments/agreed actions and
- (e) Status of actions on the previous recommendations.

In addition, the internal auditor should prepare and submit a consolidated report on a quarterly basis, summarizing the individual contract package wise reports and highlighting the critical issues which require the immediate attention of MPMRCL. The reports should be submitted to MPMRCL within 30 days of the close of each quarter. Audit observations noticed during concurrent audit shall be rectified immediately. An audit report will be submitted in four phases of three months each ending on 30th June, 30th September, 31st December and 31st March. The quarterly audit report should include the findings / observations of at least two process audits. However, the auditor may issue any implementation of specific observation at any point of time to attract attention of the Management if such demand is felt by the auditor. The Audit for the month of March of the respective year shall require to be carried out up to the month of April of the subsequent financial year. Accordingly, the resources will remain deployed till the month of April.

The auditor should discuss results of audit with the Director Finance of MPMRCL and the Audit Committee. The report in respect of MPMRCL shall be submitted in triplicate for each quarter. Process Audit of any two processes is required to be carried out and report of the same is submitted along with the quarterly audit report clearly indicating the finding.

#### **4. RESPONSIBILITY OF THE INTERNAL AUDITOR**

The responsibility of the Internal Auditor would be:

1. Develop a flexible annual internal audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by management and submit that plan to MPMRCL for approval as well as periodic updates.
2. Implement the annual internal audit plan, as approved, including as appropriate any special tasks or projects requested by management and the audit committee.
3. Maintain a professional audit staff with sufficient knowledge, skills, experience and professional certifications to meet the requirements of this Charter.
4. Evaluate and assess significant merging/consolidating functions and new emerging services, processes, operations, and control processes coinciding with their development, implementation, and / or expansion.
5. Issue periodic reports to the audit committee and management summarizing the result of audit activities, including significant audit issues and management action plans.
6. Keep the audit committee informed of emerging trends and successful practices in internal auditing.
7. Assist in the investigation of significant suspected fraudulent activities within the organization and notify management, the external auditors and the audit committee of the results.
8. In turn, the Internal Audit Service agrees to comply with any requests from the external Auditors from MPMRCL's Internal Audit Division for access to information, files or working papers obtained or prepared during the audit work at they need to discharge their responsibilities.

9. All Notices, Demands issued by the Tax, GST and any other statutory department should be resolved by the Internal Auditor.

**5. REPORTING**

The Internal Audit should report any serious weakness, significant fraud or n accounting breakdown discovered during the normal course of audit.

The manner and internals in which the internal audit shall be conducted and orted shall also be in compliance with the Companies Act 2013.

**6. The payment schedule will be as per below:**

<b>Milestone</b>	<b>% of Total Fee</b>
Submission of Q1 report and acceptance of the same by MPMRCL	20%
Submission of Q2 report and acceptance of the same by MPMRCL	20%
Submission of Q3 report and acceptance of the same by MPMRCL	20%
<b>Submission of Q4 report</b>	
1. Acceptance of report	10%
2. Submission of Statutory Audit report and adoption of the same of BOD	10%
3. Acceptance of C&AG supplementary Accounts and audit report by AGM	20%

It is further to clear that no additional amount/reimbursement will be made by MF L, except for the amount of audit fees as quoted by selected firm in its GEM Bid.

**7. PENALTY**

Penalty equivalent to 10% of the quarterly billing rate will be recovered for non employment of the professional or replacement of personnel as per the agreement of personnel till the person is deployed. Replacement penalty shall be levied

0% of the quarterly billing rate for replacement of any approved personnel during the audit period for each event.

## **8. TERMINATION**

Any party of the Contract may terminate the Contract at any time by one month's written notice to the other party.

Upon termination of the contract, or at any time if so requested in writing by MPRCL, the audit firm will return or destroy within thirty (30) days all confidential information of MPRCL and any copies thereof it may hold at such time.

## **9. DISPUTES & SETTLEMENT**

In case of any dispute or differences, it shall be referred to Arbitration. The arbitrator will be appointed by the Managing Director of MPRCL.

The place of Arbitration shall be Bhopal and the language will be English.

## **10. TAXES AND DUTIES**

The firm and their personnel shall pay such taxes, duties, fees, GST and other positions as may be levied under the applicable laws, the amount of which shall be deemed to have been included in the Contract price.

### **4. Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

### **5. Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Fixed Deposit Receipt also (besides PBG which is allowed as per GeM GTC). FDR should be made out or pledged in the name of

MADHYA PRADESH METRO RAIL CORPORATION LIMITED

A/C (Name of the Seller). The bank should certify on it that the deposit can be withdrawn only on the demand with the sanction of the pledgee. For release of Security Deposit, the FDR will be released in favour of bidder / Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Successful Bidder has to upload scanned copy of the FDR document in place of PBG and has to ensure delivery of hard copy of Original FDR to the Buyer within 15 days of award of contract.

### **6. Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

MADHYA PRADESH METRO RAIL CORPORATION LIMITED

payable at  
BHOPAL

.  
Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to Buyer within 5 days of Bid End date / Bid Opening date.

#### 7. **Forms of EMD and PBG**

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

MADHYA PRADESH METRO RAIL CORPORATION LIMITED

. The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgor. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

#### 8. **Forms of EMD and PBG**

Bidders can also submit the EMD with Banker's Cheque in favour of

MADHYA PRADESH METRO RAIL CORPORATION LIMITED

payable at  
BHOPAL

.  
Bidder has to upload scanned copy / proof of the BC along with bid and has to ensure delivery of hardcopy to Buyer within 5 days of Bid End date / Bid Opening date.

#### 9. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Payment online through RTGS / internet banking also (besides PBG which is allowed as per GeM GTC). On-line payment shall be in Beneficiary name

MADHYA PRADESH METRO RAIL CORPORATION LIMITED

Account No.

5190688182

IFSC Code

CBIN0283312

Bank Name

CENTRAL BANK OF INDIA

Branch address

ARERA HILLS BHOPAL MADHYA PRADESH

. Successful Bidder to indicate Contract number and name of Seller entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer in place of PBG within 15 days of award of contract.

#### 10. **Forms of EMD and PBG**

Bidders can also submit the EMD with Payment online through RTGS / internet banking in Beneficiary name

MADHYA PRADESH METRO RAIL CORPORATION LIMITED

Account No.

5190688182

IFSC Code

CBIN0283312

Bank Name

CENTRAL BANK OF INDIA

Branch address

ARERA HILLS BHOPAL MADHYA PRADESH

.  
Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.

## अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority 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 to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If 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 being 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 terms 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 in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to 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 / a 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 override 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 : 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 प्राधिकरण पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restriction on Bidding from countries sharing land border with India, a bidder shall be eligible to bid only if he is registered with the competent authority. The bidder shall comply with the terms and conditions of the tender and any misstatement or non-compliance shall be treated as breach of contract and the contract shall be terminated immediately and the bidder shall be liable for legal action as per law.

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 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 it will be a ground for immediate termination of the contract and further legal action in accordance with the laws.

**---धन्यवाद/Thank You---**

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### A. Pre-Qualification Criteria for Tender:-

1. Registration with ICAI at least 10 years.
2. The firm should have office in State of Madhya Pradesh with a head office in Bhopal as on 31.03.2025. The firm card should clearly mention the head and branch offices addresses.
3. Minimum Average Annual Turnover of the Firm for last Three Financial Years from F.Y. 2022-23, 23-24 and 24-25\* should be Rs. 50.00 Lacs.
4. The firm should have experience in Internal Audit during last 3 financial years from F.Y. 22-23 with Government Dept / PSU / SPV of Central or State Government (Except Bank audit).
5. The firm or any of its partners should not have been blacklisted by ICAI/ICSI/ICMAI or any other regulatory body. The undertaking for not being blacklisted by any of the regulatory bodies has to be submitted along with Bid.

### B. Technical evaluation criteria specified below:-

Sr. No.	Eligibility Criteria	Details	Marks	Total	Marks Obtained by Firm	Remarks
1.	The firm should be in practice for at least 10 years.	10 to 15 years	10	20		Firm Card with all such information along with Annexure-A
		15 to 20 years	15			
		More than 20 years	20			
2.	No. of Partners in continuous association with firm for at least 10 years	2 partners	10	20		Firm Card with all such information along with Annexure-A
		3 partners	15			
		more than 3 partners	20			
3	Experience in Internal audit in Organization having ERP/SAP during last 3 financial years from FY 22-23* with Government Dept / PSU / SPV of Central or State Government	1 Assignment	2	10		Client certificate regarding having ERP/SAP software in their organization need to be submit along with GEM BID. Details to be provided as per Annexure-B
		2 Assignment	5			
		More than 2 Assignments	10			
4.	Average Annual Turnover of Firm for Three Financial Years from F.Y.	Average Annual Turnover of Firm Rs. 50.00 Lacs to Rs. 1 Cr.	10			Bidder firms need to submit Audited receipt & payment/ P&L account for the three Financial years



	22-23, 23-24 and 24-25* should be Rs. 50.00 Lacs	Average Annual Turnover of Firm above Rs. 1 Cr. to Rs. 2.50 Cr.	15	20		with bid (the certificate must be with UDIN) Details to be provided as per Annexure-C
		Average Annual Turnover of Firm above Rs. 2.50 Cr.	20			
5.	Experience in Internal audit during last 3 financial years from FY 22-23* with Government Dept / PSU / SPV of Central or State Government (Except Bank audit). (Full financial Year will be counted as One Assignment else will be counted as Nil)	1 to 3 assignments	2	10		Client certificate/Appointment letter should be clearly reflecting the duration of Work. Details to be provided as per Annexure-D.
		3 to 5 assignments	5			
		More than 5 assignments	10			
6.	Internal Audit experience in Metro Rail / Railway / Airport Project Or Infrastructure project (Except road and residential) of more than Rs. 1000 Crore. (Full financial Year will be counted as One Assignment else will be counted as Nil)	1 to 3 assignments	2	10		Client certificate/Appointment letter should clearly mention the duration of services and its type. Also, Bidder firm need to submit the Copy of audited annual accounts of Clint (Auditee) Details to be given in Annexure-E
		3 to 5 assignments	5			
		More than 5 assignments	10			
7.	Internal/statutory Audit experience of capitalisation of more than Rs. 1000 crore in any Infrastructure project. (Except road and residential) during immediately preceding 5 years ending 31.03.2025.	1 assignment	2	10		Bidder firm need to submit the certificate for the same issued by the Clint (Auditee) Details to be given in Annexure-F & G
		2 assignments	5			
		More than 2 assignments	10			

**\*The firms whose audited accounts for F.Y. 2024-25 not finalized/Audited as on the last date of Bid Submission, are required to give the details up to 31<sup>st</sup> March 2024. Wherever the details are required to be submit for last five/three years.**

### **C. Tender evaluation criteria for selection of internal auditor:**

Tender evaluation committee will be constituted by MPMRCL to evaluate the technical proposals submitted with GEM Bid. The technical evaluation will be done as per the Point allocation technical evaluation criteria as stated above. Further financial Proposals will be open only for those firms/ bidders who score the minimum technical criteria score i.e. 50% Marks in technical evaluation.

**Annexure-“A”**

**DETAILS OF FULL-TIME PARTNERS OF THE FIRM AS ON 31<sup>st</sup> March 2025**

Sl. No.	Name of the Partners	Year of Establishment of firm	Membership No.	Qualification	Date of Joining of Firm	Total completed years as partner as on 31 <sup>st</sup> March 2025 from establishment of firm
1	2	3	5	6	7	8

Please attach duly certified copy of ICAI firm card in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership No.)

Relevant documents enclosed from Page No..... to .....

**Annexure-“A1”**

DETAILS OF OTHER STAFF EMPLOYED FULL TIME WITH THE FIRM AS ON 31<sup>st</sup>  
March 2025

<b>Sr. No.</b>	<b>Name of the Chartered Accountant</b>	<b>Membership No.</b>	<b>ACA / FCA</b>	<b>Date of joining the firm</b>
1	2	3	4	5

Please attach duly certified copy of ICAI firm card in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership No.)

Relevant documents enclosed from Page No..... to .....

**Annexure-“B”**

**DETAILS OF PARTNERS/STAFF EMPLOYED FULL TIME WITH THE FIRM HAVING  
ERP/ SAP KNOWLEDGE AS ON 31<sup>st</sup> MARCH 2025**

<b>Sr. No.</b>	<b>Name of the Chartered Accountant</b>	<b>Membership No.</b>	<b>ACA / FCA</b>	<b>Date of joining the firm</b>
1	2	3	4	5

Please attach relevant documents in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership No.)

Relevant documents enclosed from Page No..... to .....

**Annexure-“C”**

**DETAILS OF ANNUAL AVERAGE TOURNOVER OF THE FIRM DURING THE LAST  
THREE FINANCIAL YEARS**

<b>Sr. No.</b>	<b>Fee from type of Work</b>	<b>F.Y. 2022-23</b>	<b>F.Y. 2023-24</b>	<b>F.Y. 2024-25*</b>
1	Statutory Audit			
2	Internal Concurrent Audit			
3	Assurance Financial Services			
4	Others			
	<b>Total</b>			

Please attach a document in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership No.)

Relevant documents enclosed from Page No..... to .....

**Annexure-“D”**

**DETAILS OF EXPERIENCE OF FIRM IN INTERNAL AUDIT DURING LAST 3  
FINANCIAL YEARS FROM FY 22-23 WITH GOVERNMENT DEPT / PSU / SPV OF  
CENTRAL OR STATE GOVERNMENT (EXCEPT BANK AUDIT)**

<b>Sr. No.</b>	<b>Name of the Company/ Organization</b>	<b>Year of Audit</b>	<b>Latest Turnover of Entity Amount Rs. In crores</b>	<b>Type of Experience</b>	<b>Brief detail of scope of IA</b>
1	2	3	4	5	6

Please attach a document in support of the aforesaid information.  
Please also attach a brief details of work done in the internal audit.

**For**

Date of issue:  
Place of issue:

(Signature with stamp & Membership No.)

Relevant documents enclosed from Page No..... to .....

**Annexure-“E”**

**DETAILS OF EXPERIENCE OF FIRM IN INTERNAL AUDIT OF  
METRO/RAILWAY/AIRPORT/INFRASTRUCTURE ORGANIZATION**

<b>Sr. No.</b>	<b>Name of the Company/ Organization</b>	<b>Year of Audit</b>	<b>Latest Turnover of Entity Amount Rs. In crores</b>	<b>Type of Experience</b>	<b>Brief detail of scope of IA</b>
1	2	3	4	5	6

Please attach the documents in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership No.)

Relevant documents enclosed from Page No..... to .....



**Annexure-“F”**

DETAILS OF EXPERIENCE OF FIRM IN INTERNAL/STATUTORY AUDIT EXPERIENCE  
OF CAPITALISATION OF MORE THAN RS. 1000 CRORE IN ANY INFRASTRUCTURE  
PROJECT (EXCEPT ROAD AND RESIDENTIAL) DURING LAST FIVE YEAR

<b>Sr. No.</b>	<b>Name of the Company/ Organization</b>	<b>Year of Audit</b>	<b>Turnover of Entity Amount Rs. In crores</b>	<b>Type of Experience</b>	<b>Brief detail of scope of IA</b>
1	2	3	4	5	6

Please attach a document in support of the aforesaid information.

**For**

Date of issue:

Place of issue:

(Signature with stamp & Membership No.)

Relevant documents enclosed from Page No..... to .....

**Annexure-“G”**

**TURNOVER OF THE COMPANY OR CAPITALIZATION OF THE COMPANY**

**To whomsoever it may concern**

This is to certify that M/s. ...., Chartered Accountants, were appointed as an Statutory/Internal Auditor/ of our organization and have successfully completed the assignment as a Statutory/Internal Auditor for the FY .....

The total expenses / spends of our organization for FY ..... are as under:

<b>Financial Year</b>	<b>Turnover (In Crores) or Capital Work in Progress Amount</b>

**For**

Date of issue:

Place of issue:

(Signature and Designation with stamp .)

**Annexure-“H”**

**FORMAT FOR DECLARATION OF BAN AND BLACKLISTING OF FIRM**

**To whomsoever it may concern**

This is to certify that M/s. ...., Chartered Accountants firm or any of its partners have not been ban or blacklisted by ICAI/ICSI/ICMAI or any other regulatory body.

**For**

Date of issue:  
Place of issue:

(Signature with stamp & Membership No.)