बिड संख्या/Bid Number: GEM/2026/B/8221537
दिनांक /Dated: 30-10-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	14-11-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	15-11-2026 17:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	30 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Textiles
विभाग का नाम/Department Name	Na
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Kolkata
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :pramodkr.sahu@gov.in Buyer Email id: jayabrata.kar@gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Preparation of Fixed Asset register and Physical Verification of Fixed Asset Register; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s) 1 Day(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
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),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	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 विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
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	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	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

आवश्यकता/Required	No

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	Yes

सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% / Purchase Preference to MSE OEMs/ Service Provider available upto price within L1+X%	15

1. 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.
2. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the OM_No.1_4_2021_PPD_dated_18.05.2023 for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
3. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company'sexistence as per ICAI certificate: 5

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.: 5

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: 4

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification: 4

Number of XX fulltime CA's required and YY professional audit staff: 4

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
10-11-2026 11:00:00	National Jute Board Patsan Bhawan 5th floor CF 6#1 New Town Action Area 1 Street No 175 Kolkata 700156

Financial Audit Services - Preparation Of Fixed Asset Register And Physical

Verification Of Fixed Asset Register; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Preparation of Fixed Asset register and Physical Verification of Fixed Asset Register
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Preparation of Fixed Asset register and Physical Verification of Fixed Asset Register
Type of Industries/Functions	Fixed assets, depreciation and amortisation
Frequency of Progress Report	Weekly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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	Jayabrata Kar	700016,3A Park Plaza, 71 Park Street, South Block, 3 rd. floor	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. **Generic**

   Actual delivery (and Installation & Commissioning (if covered in scope of supply)) is to be done at following address

   National Jute Board
   Patsan Bhawan
   5th floor CF 6#1 New Town
   Action Area 1 Street No 175 Kolkata 700156
   West Bengal
   .

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

   File Attachment Click here to view the file.

4. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

5. **Buyer Added Bid Specific SLA**

   File Attachment 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 (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) 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---

राष्ट्रीय पटसन बोर्ड

सत्यमेव जयते

NATIONAL JUTE BOARD

National Jute Board | Ministry of Textiles | Government of India

SCOPE OF WORK

Preparation of Fixed Asset Register, Physical Verification of Fixed Assets and Reconciliation with Fixed Asset Registrar & Books of Accounts for the FY 2025-26 and 2026-27, located at the Patsan Bhawan, Action Area 1 Street No 175 Kolkata 700156. Tel No:- +91-33-22021150 +91-33-23240013 +91 -33-23240014, Email : jute@njbindia.com

1. Objective:

The objective of the assignment is to prepare the Fixed Asset Register (FAR) of the Patsan Bhawan, a building valued at Rs.80 crores (approx..), reconcile the physical assets with the FAR and books of accounts, carry out comprehensive physical verification of Fixed Assets for the FY 2025-26 and 2026-27, located at the Patsan Bhawan, identify discrepancies, recommend corrective actions, and ensure compliance with applicable Accounting Standards, Companies Act, Income Tax Act and Government rules.

2. General Information:

The Patsan Bhawan is a newly constructed building of the National Jute Board (NJB). The Patsan Bhawan has fixed assets, having an approximately gross book value of Rs. 69.5 Crores comprising Building, Plant and Machinery, a value of Rs. 5.5 Crores comprising Furniture and Interior Furnishing and a value of 3.06 Crores (approx..) comprising machineries and Interior Furnishing of Jute Development Research Centre. These fixed assets comprising Plant, Equipment and Machinery have not yet been incorporated in the Fixed Asset Register.

3. Scope of Work

3.1 Physical Verification of Fixed Assets:

Undertake 100% physical verification of all fixed assets at the Patsan Bhawan. The exercise shall include:

a) Verification of life of assets.

b) Identification and tagging of assets and recommendation of suitable asset coding methodology.
c) Capturing the details - Asset Name/Description, Asset Identification Number, Make and Model, Location/Department, Serial Number, Quantity, Condition (Good/Fair/Damaged/Obsolete) along with the photograph of assets, wherever required.

d) Identification of - Idle assets, Non-functional assets, Obsolete assets, Damaged assets, Unserviceable assets.

3.2 Reconciliation of Fixed Asset Register (FAR):

a) Reconcile the physical assets with existing Fixed Asset Register (FAR), Books of Accounts, General Ledger, Capitalization records.
b) The reconciliation exercise shall include identification of: Missing assets, Unrecorded assets, Duplicate entries, Wrong classification of assets, Incorrect locations, Assets requiring capitalization, Assets requiring write-off/disposal.
c) The Firm shall update the Fixed Asset Register with complete particulars including cost, date of acquisition, location, useful life, accumulated depreciation and written down value.

3.3 Accounting and Statutory Compliance:

Relevant accounting entries to be made in the Books of Account.

3.3.1 The Firm shall verify compliance with:

a) Accounting Standard (AS)-10/Ind AS-16 on Property, Plant and Equipment.
b) Income Tax Act, 1961.
c) General Financial Rules (GFR), 2017.
d) Government Accounting Rules, 1990
e) Generally accepted Accounting Principle.
f) Accounting Rules of the NJB.

3.3.2 The Firm shall:

a) Review capitalization of assets.
b) Verify useful life and residual value.
c) Recommend correction entries in books of accounts.
d) Ensure proper classification of assets.

3.3.3 Reporting:

The Firm shall submit the following reports:

a) Asset Discrepancy Report containing: Missing assets, Excess assets, Duplicate assets, Misclassified assets and Unrecorded assets
b) Location-wise Summary Report containing: Category-wise assets, Quantity and value, Asset-wise details, Location-wise details and Tagging by QR or Barcoding.
c) Obsolete/Damaged Asset List containing: Scrap assets, Non-functional assets, Idle assets and Assets recommended for condemnation/disposal.
d) Recommendations Report containing suggestions for: Strengthening internal controls, Asset coding and tagging mechanism and capitalization of assets.
e) Maintenance of Fixed Asset Register.
f) Disposal and write-off procedures.

4. **Eligibility criteria**

a) The CA/CMA Firm must be in existence for a minimum period of five years as on due date of the Tender and have Annual Turnover of at least Rs.20 Lakhs.

b) For the purpose of ascertaining the parameter of turnover of the bidder, average turnover of the bidder for the previous three financial years (2023-24 to 2025-26) shall be considered. In the techno commercial bid, the bidder shall submit 'a 3rd Party Audit Certificate of Compliance' to the effect of the above.

c) This technical evaluation is only for the purpose of short listing of firms for the financial evaluation.

d) Should have Headquarters/ Branch Office in Kolkata.

e) The bidders are required to give a declaration in their Official Letter Head to the fact that the bidding Firms has not been banned/de-listed/debarred by any PSU/Govt. Dept. during last 5(five) years.

f) NJB reserves its right to accept or reject any application without assigning any reasons thereof. The decision of NJB for empanelment of/allotment of advertised works to the Firm(s) will be final and binding upon the parties participating in the Tender.

5. Validity of engagement

a) The validity of engagement would be for a period of one year only.
b) It is also expected that the physical verification has to commence w.e.f the award of the work. Report should be complete in all respect with comments from the Regional Offices, HoDs and final Team Observations.
c) The Firm shall provide a checklist covering all assignments mentioned in the Scope of Work along with the observations.

6. Deliverables:

a) Updated Fixed Asset Register (FAR), which shall be the Master Register (for upcoming 3 Financial Years).
b) Provide Floor-wise Asset Register following the format of FAR:
    - Asset Register I - 7th & 8th Floors (limited to only movable assets)
    - Asset Register II - 3rd &4th Floors (limited to only movable assets)
    - Asset Register III - All remaining Floors and Locations in Patsan Bhawan (all other movable assets excluding those included in Asset Register I and II as well as building, plant, equipment and machinery)
c) Physical Verification Report.
d) Asset Discrepancy Report.
e) Location-wise Asset Summary.
f) Obsolete/Damaged Asset Register.
g) Depreciation Recalculation Statement.
h) Valuation for Transfer of Movable Assets.
i) Entry and Updation in Asset Registration Application Software.
j) Journal Entries for Rectification.
k) MIS Reporting For Financial Audit Support

l) Final Compliance and Reconciliation Report.