

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (IISER) KOLKATA

Mohanpur-741246, District – Nadia, West Bengal, India

(An Autonomous Institute under the Ministry of Education, Govt. Of India)

**APPOINTMENT OF INTERNAL AUDITOR FOR THE F.Y. 2021-22, OF INDIAN INSTITUTE OF
SCIENCE EDUCATION AND RESEARCH KOLKATA**



TENDER NOTICE NO : IISER-K/ F&A/Re-Tend/Internal Audit/2021-22

Date : 15.12.2021

The Registrar on behalf of the Director, Indian Institute of Science Education and Research (IISER) Kolkata (hereinafter is referred as "THE INSTITUTE") invites e-tender under two bid systems in prescribed format for **APPOINTMENT OF INTERNAL AUDITOR FOR THE F.Y. 2021-22** from the reputed **CHARTERED ACCOUNTANT/COST ACCOUNTANT FIRMS** and eligible bidders through CPP Portal.

Interested bidders, who have at least three years experience in the last five years (i.e From F.Y. 2016-17 to 2020-21) for doing similar Kind of work as Internal Auditor of Central Government Institutions like IISERs, IISc, IIM, IITs NITs , Central and State Universities, Government Science Research laboratories, Government Undertakings, Public Sector Undertakings, may submit their bids in two bid system viz. Technical and Financial through CPP Portal.

The complete Tender document along with the terms & condition is available and downloadable at <https://eprocure.gov.in/eprocure/app> up to the stipulated date and time as per tender documents.

A. PREFACE

Indian Institute of Science Education & Research-Kolkata (IISER Kolkata) was established in 2006 by the Ministry of Education (erstwhile Ministry of Human Resource Development), Government of India and has been recognized as an *Institute of National Importance by an Act of Parliament vide Gazette Notification dated 7th June 2012*. IISER Kolkata is designed to reach the prestigious position in the global setting that IISc, IIMs and IITs presently enjoy. The central focus of the institute is to promote and integrate quality education with research in basic sciences so that undergraduate teaching as well as doctoral and postdoctoral research work could be carried out in symbiosis.

Books of Accounts of the Institute are being maintained in the Finance & Accounts Section (F&A) and in Research & Development (R&D) section (project accounts). IISER Kolkata is maintaining its accounts on accrual basis following the applicable Indian Accounting Standards. The expenditure of the Institute is attributed to two major heads- Recurring and Non-Recurring. The expenditure related to construction works, purchase of equipments and books etc. are recording under Non-

recurring head and expenditure like salary and other maintenance etc. are recording under recurring head. Both Recurring and Non-Recurring expenditure are further sub-divided into different minor-heads as per the nature of the expenditure. All payments relate data (average about 1000 voucher entry per month) are entered into the tally software (*Tally ERP.9*), which is being used for recording of the transactions.

The accounts of the Institute are prepared as per the prescribed format issued by the Ministry of Education, GoI applicable to the Central Government Autonomous Institutes.

Most of the payments like salary, scholarships and others etc. made to the employees/ students of the Institute are done via PFMS(EAT/TSA module). Receipts on account of student admission are directly received into the banks.

B. SCOPE OF THE WORK:

The nature of work of the Chartered Accountant/Cost Accountant Firm shall be as follows.

1. Internal audit of books of accounts and ancillary records and submission **of report on quarterly basis.**
2. Report on internal control deficiencies identified and provide recommendation for improving Institute's operation.
3. Review of all statutory obligation compliances such as GST,TDS. P.Tax, NPS, Income Tax etc.
4. Review of monthly, quarterly and annual returns of statutory payment.
5. Review and checking of the Grants-in-aid received and its utilization as per the terms and conditions.
6. Review of additions to fixed assets, fixed assets register and physical Verification.
7. To assist the Institute in preparation of Final Accounts and comments on thereon (if any)
9. Evaluation and report on the procurement of goods/services transactions of the Institute.
10. To assess and examine the construction activities of Internal Works Division (IWD) of the Institute.

11. To assess and examine the activities related to recruitment (both teaching & Non-teaching etc.),
12. To assess and examine the process of students admission and other related works etc.
13. To assess and examine the Security and safety measures etc of the Institute.
15. Review and report whether Recurring and Non- recurring expenditure are in order.
16. Final Audit Report of 1, 2, and 3rd quarter to be submitted by end of the 28.02.2022 and 4th Quarter Final Audit report to be submitted to the Institute latest by 15.05.2022
17. Comments and Status on last year's Internal Audit Observation.
18. If required successful bidder may be physical present to give presentation before the meeting of Financial Committee and Board of Governors
19. Proposal/advice so that the functioning of the Institute may improve.
20. Report on books of accounts and ancillary records maintained by IISER Kolkata

C. INSTRUCTIONS TO THE BIDDERS:

The bidders are advised to go through the tender document and understand the terms and conditions specified therein before submit the tender.

PREPARATION OF BID & MODE OF SUBMISSION OF BID:

- 1) The offer/bid should be prepared in two bid systems i.e. in Technical bid and financial bid. The technical bid should consist of all technical details along with commercial terms and conditions as described in the tender document.
- 2) **Cover 1**(Technical Bid) should contain the following.
 - a) Application for PRE-QUALIFICATION-CUM-TECHNICAL BID along with all Proforma as per **ANNEXURE – A.**
 - b) Declaration in prescribed form as **ANNEXURE- B.**
 - c) TENTATIVE DATES FOR EXECUTION OF TENDER –**ANNEXURE-D**
 - d) FORM OF BID-SECURING DECLARATION **ANNEXURE-E**
 - e) All other requisite supporting documents in support of all claims made in tender document and Copy of Income Tax Return filed for last 3 (Three) financial years,.

- 3) **Cover 2 (Financial Bid)** :Should contain Price bid in the prescribed format as per Financial bid **Annexure-C** and also details breakup of all taxes on organization letter head may be uploaded.
- 4) Bid documents for the Cover 1 and Cover 2 shall be uploaded through CPP Portal using the Digital Signature Certificate of the authorized signatory.
- 5) Submission of a tender by a Tenderer implies that he has read this notice and all other contract documents and has made himself aware of the scope and specifications of the work.
- 6) Tender received after the due date of receipt indicated in Tender notice, shall not be taken in to consideration.
- 7) For any clarification in this matter, Bidder may contact to Sri Chinmay Sarkar, (Assistant. Registrar-F&A) Mobile No. +91 8910327677, Sri Gangaram Roy (Accountant, F & A) 9874760968, Sri Suvendu Khan (Junior Asst. S & P) 9735107002
- 8) All pages of the tender document shall be signed by the person or persons duly authorized to sign, on behalf of the bidder.
- 9) Agency/Firm must confirm the acceptance of all the terms and conditions of the tender.
- 10) Furnishing of any false information/ fabricated document would lead to rejection of tender at any stage.
- 11) At any time prior to the last date of receipt of bids, Institute may for any reason, whether at its own initiative or in response to a clarification requested by prospective bidder, modify the Tender document by an amendment. In this case a sufficient time for submission of bid will be announced.
- 12) The Institute reserves the right of accepting any bid other than the lowest or even rejecting all the bids without assigning any reasons therefore. The decision of the Director IISER Kolkata or any Person authorized by him is final in all matters of this tender.

D.GENERAL TERMS AND CONDITIONS

- (i) **Period of Validity:** Offer shall remain valid for acceptance at least for a period of 120 days from the date of opening of bid.
- (ii) **Arbitration and Dispute:** In the event of any dispute arising out of the bid or from the resultant contract, the decision of the Director, IISER KOLKATA shall be final.
- (iii) **Delivery Address:** The delivery address of the Report is as follows:
The Assistant Registrar (F & A),
Indian Institute of Science Education and Research Kolkata,
Mohanpur, 741246, Nadia, West Bengal

- (iv) **Tender Queries**

The interested Firms may seek clarification on Tender document from the Assistant Registrar (Finance & Accounts) through email only (Email :ar_fna@iiserkol.ac.in) .

(v) Time Period

The Chartered Accountant/Cost Accountant firm will be required to provide the desired services initially for a period of one year i.e. FY 2021-2022 which can be extended upto 3 years on satisfactory performance on the same terms and conditions and professional fees.

Notwithstanding anything contained herein above, the Institute reserves the right to discontinue the services of Chartered Accountant/Cost Accountant firm in the event their services are evaluated as unsatisfactory at any time during the period.

E. SUPPORT AND INPUTS TO THE FIRM

The Institute shall provide adequate office space, **fooding** and **lodging** at the Institute, (if needed)(On the written request of successful bidder to Director of the Institute) to the Firm to perform its services. In terms of hardware the Institute may provide the same subject to requirement from the Firm,(if any). The Institute will provide all primary data to the firm for carrying out the jobs listed in the scope of work.

F. PRE-QUALIFICATION CRITERIA:

- 1. OFFICE:** The bidder should be based in and around Kolkata and should have a branch to the extant.
- 2. NUMBER OF PARTNERS:** Bidder should have at least 3 (Three) partners.
- 3. REGISTRATION:** The bidders must be registered with the Institute of Chartered Accountants of India (ICAI) or The Institute of Management Accountants of India (erstwhile ICWAI) and have Income Tax Permanent Account (PAN) and GST Registration, Professional Tax Registration, Trade License and other statutory documents which is required as per laws.
- 4. PERIOD OF OPERATION:** The bidders must be in operation for at least 5 (Five) years after its registration.

5. TURNOVER: The bidders must have average Annual Income (i.e. Average Gross Professional Fees earned during last 3 (Three) financial years ending on March 31st 2021 must be equal to or more than Rs. 30 (Thirty) Lakhs.

6. EXPERIENCE: Interested bidders, who have at least three years experience in the last five years (i.e From F.Y. 2016-17 to 2020-21) for doing similar Kind of work as Internal Auditor of Central Government Institutions like IISERs, IISc, IIM, IITs NITs , Central and State Universities, Government Science Research laboratories, Government Undertakings, Public Sector Undertakings, may submit their bids in two bid system viz. Technical and Financial through CPP .

7. G. PAYMENT TERMS

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

1. The payment during the entire contract period shall be made in accordance with the financial bid submitted by the selected bidder and accepted by the Institute. No price variation would be allowed during the contract period.
2. In case of any revision of statutory liabilities during the contract period, the same will be applicable and borne by the Institute to the extent.
3. The Institute reserves the right to deduct amount from the bill as may be considered reasonable for unsatisfactory services or delay in providing of services. The decision of the Institute will be final in this regard.
4. The Service Provider will raise the quarterly bills in duplicate on submission of the quarterly audit report to the Institute.

H. PERFORMANCE SECURITY

The successful bidder will be required to deposit of 3 % **(three percent) of the order value** towards Performance Security by transferring the same to the bank account stated earlier by NEFT/RTGS. The same will be kept for 2 months beyond the completion of contract period.

I. EVALUATION OF THE TENDER

The Tender will be evaluated by Tender evaluation committee constituted by the Director, IISER KOLKATA. Tender evaluation committee will submit their recommendation to the Director. On recommendation of the Tender evaluation committee , the decision of the Director , IISER Kolkata shall be final.

J. GENERAL TERMS AND CONDITIONS:

- a) **Period of Validity:** Offer shall remain valid for acceptance at least for a period of 120 days from the date of opening of bid.
- b) **Arbitration and Dispute:** In the event of any dispute arising out of the bid or from the resultant contract, the decision of the Director, IISER KOLKATA shall be final.

Sd/-
Registrar
IISER KOLKATA

INSTRUCTION FOR TECHNICAL BID:

The Bidder should fill the following Proforma with the correct information based on the enclosed supporting document along with the Undertaking and upload the same in the designated folder in technical cover as mentioned.

PRE-QUALIFICATION-CUM-TECHNICAL BID

***Name of the Bidder :** _____

***Office Address:** _____

***Email ID:** _____ ***Contact No. :** _____

Sl. No.	Criterion	Firm's Strength & Capacity	
1.	The Chartered Accountant Firm/Cost Accountant firm should be based in and around Kolkata and should have a branch(s) to the extant. <i>(Submit supporting document regarding address)</i>	Name of The Firm	
		Address of the Firm	
		Address of Branch at Kolkata	
		Name and address of the authorized official	
		Telephone No Mobile: E-mail:	

2.	The Chartered Accountant Firm/Cost Accountant Firm should have at least three partners.	Yes or No .If Yes, pls. mention the name with registration no.	
3.	The Chartered Accountant/Cost Accountant Firm should be registered with The Institute of Chartered Accountants of India (ICAI)/ The Institute of Management Accountants of India (erstwhile ICWAI) and have Income Tax Permanent Account Number (PAN) ,GST Registration,Professional Tax registration, Trade Licence and other statutory documents which is required as per law.	Registered with ICAI/ICWAI, If yes then mention Registration Number (Pls. provide supporting document.)	
		PAN of the CA/CMA Firm (Pls. provide supporting document.)	
		GST Registration No. (Pls. provide supporting document.)	
		Professional Tax Registration No. (Pl. provide supporting document)	
		Trade licence No. (Pl. provide supporting document)	
		Other (specify with supporting document)	

4.	The Firm should have been in operation for at least 5 years after its registration	Year of Registration/ Starting of operation (Pls. provide supporting document.)							
		Nos. of years in operation after registration							
5.	<p>Average Annual Income (i.e. Average Gross Professional Fees earned during the last 3 years) of the Firm in the last 3 financial years ending on March 31st 2021 must be equal to or more than ₹ 30,00,000/-.</p> <p>[Provide copies of the Audited Financial Statements for all the 3 (Three) years upto 31st March, 2021 along with a Certificate in A1 proforma as per annexure]</p>	<p style="text-align: center;">As per Annexure –A Proforma A1</p>							
6.	The Firm should have at least three years experience in the last five years (i.e From F.Y. 2016-17 to 2020-21) for doing similar Kind of work as Internal Auditor of Central Government Institutions like IISERs,	<p>Name of the Institutes where Internal Audits have been conducted by the bidder with copy of the Order.(Also attached Proforma A2)</p> <table border="1" data-bbox="529 1604 1503 1835"> <thead> <tr> <th data-bbox="529 1604 643 1677">Sl. No</th> <th data-bbox="643 1604 1097 1677">Name of the Institute</th> <th data-bbox="1097 1604 1503 1677">Year of Audit</th> </tr> </thead> <tbody> <tr> <td data-bbox="529 1677 643 1835"></td> <td data-bbox="643 1677 1097 1835"></td> <td data-bbox="1097 1677 1503 1835"></td> </tr> </tbody> </table>		Sl. No	Name of the Institute	Year of Audit			
Sl. No	Name of the Institute	Year of Audit							

IISc, IIM, IITs NITs , Central and State Universities, Government Science Research laboratories, Government Undertakings, Public Sector Undertakings, may submit their bids in two bid system viz. Technical and Financial through CPP <i>(Details to be provided in proforma A2. Attach copies of works Order/ works completion as evidence)</i>			

Certified that the above particulars are correct. In the event of any information found to be incorrect the Institute is at liberty to reject the proposal of the CA/CMA Firm.

**Please mention whether documents were submitted or not by mentioning YES/NO.*

Date:

Seal and Signature of the Bidder

Proforma to Annexure-A

PROFORMA : A1

DETAILS OF CA/CMA FIRM'S PROFESSIONAL INCOME

[Gross Professional Fees earned]

Particular	Financial Year 2018-2019	Financial Year 2019-2020	Financial Year 2020-2021	Average Annual Income
Annual Income* (₹ in Lakhs)				

* Furnish the Audited Accounts of the Firm along with copy of the acknowledgement of Income Tax return for the all 3 (three) years

Date:

Signature : _____

Place:

Name & Designation : _____

DETAILS OF CA /CMA FIRM'S EXPERIENCE OF SIMILAR SERVICES**[During last 5(five) years]**

Sl. No	Name of the Institutes	Nature of the Assignments & services provided (Please specify whether the work involved Internal Audit as a whole of the Institute or part)	Work Order details (Copy to be attached)	Completion Certificate issued by the respective Institutes (if any)	Any other Remarks (If any)
1.					
2.					
3.					
4.					
5.					

* Furnish the copy of the documentary evidence in support of the information provided above

Date:**Signature** : _____**Place:****Name & Designation** : _____

(UNDERTAKING)

(To be printed on the letter-head of the Organization)

1. I/We undertake and studied all the terms and conditions & understood the parameters of the
2. Proposed order and shall abide by them.
3. I/We also undertake that “All the terms and conditions and Annexure” mentioned in this Tender, and shall conduct the strictly as per these.
4. I/We further undertake that the information given in the bid documents against this tender are true and correct in all respect and I/we hold the responsibility for the same.
5. I/We also undertake that the work done will be in accordance with the scope of work given in the Tender Document.
6. I/We also hereby undertake not to give any subcontract, if the authority awards the contract to me/us.

Date:

Company Name.....

Designation.....

Place:

Name of the Signatory

(TO BE PRINTED ON THE LETTER-HEAD OF THE ORGANIZATION)**FINANCIAL BID**

Sl. No.	Description of Fees	Fees		Payment Schedule
		Rupees in Figure(yearly)	Rupees in words	
A.	Fees for the Financial Year 2021-22 **			The service Provider will raise the quarterly bills in duplicate on submission of the quarterly Audit Report to the Institute
B.	Add: GST as per applicable rate on the services provided			
C.	Total Fees to be paid (including GST (A+B))			

**** *The quoted fee should be inclusive of all the expenses except fooding & lodging at the Institute, if needed.***

N.B.: *Statutory Changes deductions shall be made by the Institute as per the norms wherever applicable*

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

Date:

Company Name.....

Designation.....

Place:

Name of the Signatory

TENTATIVE DATES FOR EXECUTION OF TENDER**(May be change on situation):**

TIME SCHEDULE/CRITICAL DATES		
1	Date of Advertisement/ Publication of Tender	24.12.2021after 05.00 PM
2	Date and Time for Online Bid Submission Start	24.12.2022 after 05.00 PM
3	Date and Time for Online Bid Submission End	06.01.2022 up to 2.00 PM
4	Date of Opening of Technical Bid	07.01.2022 after 2.00 PM
5	Date of Opening of Financial Bid	To be notified Latter through CPP Portal

I, _____ the authorized signatory of the _____ hereby declare that, I have read and understood all the terms and condition of this tender. I/We also undertake that the quality of work done shall be strictly as per the requirement of the Institute and delivery of finished material shall be made with the delivery schedule.

Date:**Company Name**.....**Designation**.....**Place:****Name of the Signatory**

FORM OF BID-SECURING DECLARATION
(To be printed on Organization Letter Head)

To
The Registrar
Indian Institute of Science Education and Research Kolkata
Mohanpur Campus, Nadia, 741246, West Bengal

Tender Ref. No. _____ dated _____

We, the undersigned hereby certify that if we withdraw or modify our Bid during the period of validity, or if we are awarded the contract and fail to sign the contract, or we fail to submit a performance security before the deadline defined in this tender document, we will be suspended for the period of 3 years from being eligible to submit Bids for contracts for which tenders are floated by the Institute.

Dated this _____ day of _____

For and on behalf of M/s. _____

Address:

Signature