



भारतीय विज्ञान शिक्षा और अनुसंधान संस्थान कोलकाता  
INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA  
Mohanpur Campus, PO:Mohanpur, Pin: 741 246, West Bengal

**NOTICE INVITING TENDER FROM CHARTERED ACCOUNTANT/COST  
ACCOUNTANT FIRMS**

IISER KOLKATA invites tender from Kolkata/Kalyani based Chartered Accountant/Cost Accountant Firms having branch at Kolkata, for conducting Internal Audit of the Institute for the financial year 2019-20, which can further be extended on satisfactory completion of the work.

The firms should have experience of doing similar kind of work (i.e. audit of Central Government Autonomous bodies / Central Government funded organization / Institution or public sector undertakings).

The detail terms and conditions and prescribed forms can be downloaded from the websites <http://www.iiserkol.ac.in> and completed forms should reach the Institute on or before **15.00 hrs. upto 29-07-2019.**

Registrar  
IISER Kolkata



***INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA***  
*(An Autonomous Institute established by Ministry of Human Resource Development, Govt. of India)*

**NOTICE INVITING T E N D E R**

**from**

**CHARTERED ACCOUNTANTS/COST ACCOUNTANTS FIRM**

*For*  
***Internal Audit of IISER KOLKATA***  
***For the year 2019-20***

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1) **BID-DATA SHEET**

<b>Tender Number &amp; Date</b>	<b>IISER-K/F&amp;A/Int. Audit/2019-20/ Date: 08.07.2019</b>
<b>Issue of Tender Forms</b>	Tender Documents / forms can be Downloaded from the Institute's website <b><i>www.iiserkol.ac.in</i></b>
<b>Earnest Money Deposit ( EMD)</b>	Earnest money of {₹5000.00 (Rupees Five Thousand only) to be deposited along with the Tender Documents in the form of Demand Draft favouring <b>Registrar, IISER Kolkata</b> payable at <b>Kolkata/Mohanpur</b> issued by any Nationalized & Scheduled Bank. Earnest money is refundable.
<b>Last Date of Submission of Tender</b>	<b>29.07.2019</b> upto 15.00 hrs.
<b>Opening of Tender</b>	<b>31.07.2019</b> at 15.30 hrs.
<b>Contact Person</b>	Deputy Registrar Finance & Accounts Section IISER KOLKATA
<b>Contact Address</b>	Indian Institute of Science Education and Research Kolkata, Mohanpur Campus District: Nadia Pin: 741 246, West Bengal Near Mohanpur Gate No.7 Nearest Rly. Station: Kalyani
<b>Contact Phone Number (s) E-mail Address</b>	9874586376/9748115200/9874760968 dr_fna@iiserkol.ac.in; dgrao@iiserkol.ac.in
<b>Website</b>	<a href="http://www.iiserkol.ac.in">http://www.iiserkol.ac.in</a>

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## **2) TERMS OF REFERENCE**

### **2.1 Background**

Indian Institute of Science Education & Research-Kolkata (IISER Kolkata) was established in 2006 by the 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 maintaining in the Finance and Accounts Section as well as in Research and Development (R&D) section. 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 relates to construction works, purchase of equipments and books etc. are recording under Non-recurring head and expenditure like salaries and other maintenance etc. are recording under recurring head. Both Recurring and Non-Recurring expenditure are further subdivided into different sub-heads as per the nature of the expenditure. All payments relates data (On an 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. Besides the information relates to receipts and payments are easily available in the system.

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

Most of the payments like salaries, scholarships and others etc. made to the employees/ students of the Institute are done by directly transferring on DBT mode. Payments to vendors and contractors are made by Cheques/PFMS/Electronic transfers (RTGS/NEFT). Receipts on account of student admission are directly received in to the banks.

## **2.2 Scope of 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 risk management issue and 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 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. Suggestions for improvement of the existing system of accounting/internal control/checks and management information system etc. may needs to provide.
8. To assist the Institute in preparation of Final Accounts.
9. Evaluation and assess 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 relates to recruitment (both teaching & Non- teaching etc.), Outsourcing contracts and others relates to part of administration of the Institute.
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. If any checks/controls which may fit to the Institute.

## **2.3 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 2019-2020 which can be extended on satisfactory performance.

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.

## **2.4 Support and Inputs to the Firm**

The Institute shall provide adequate office space to the Firm to perform its services. In terms of hardware the Institute will provide computers and printers to the Firm. The Institute will provide all primary data to the firm for carrying out the jobs listed in the nature of work

## **2.5 Pre-qualification Criteria**

The firm eligible for the bidding process must satisfy the following eligibility criteria:

1. The Chartered Accountant Firm/Cost Accountant firm should be based in and around Kolkata/Kalyani and should have a branch/s to the extant .
2. The Chartered Accountant Firm/Cost Accountant Firm should have at least three partners;
3. The Chartered Accountant/Cost Accountant Firm should be registered with The Institute of Chartered Accountants of India (ICAI)/ The Institute of Cost & Works Accountants of India and have Income Tax Permanent Account Number (PAN) and GST Registration;
4. The Firm should have been in operation for at least 5 years after its registration;
5. The Firm should be empanelled with Comptroller and Auditor General of India (C&AG);
6. Average Annual Income (i.e. Average Gross Professional Fees earned during the 3 years) of the Firm in the last 3 financial years ending on March 31<sup>st</sup> 2019 must be equal to or more than ₹20 (Twenty) lakhs;
7. The Firm should have experience in handling Internal Audit at least 3 Public Sector Undertakings or Government Organization, during the last five years, one of which should be an Educational Institutes like IISER, IIM, IIT, NIT etc. The Director may at his discretion relax any of the above conditions in order to encourage greater participation.

## **2.6 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. Any increase in GST rates during the contract period will be borne by the Institute;
3. TDS under Income tax will be deducted at applicable rates;
4. 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 the final in this regard.
5. The Service Provider will raise the quarterly bills in duplicate on submission of the quarterly

audit report to the Institute.

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## 2.7 Performance Security

The successful bidder will be required to deposit 10% of the bid amount towards Performance Security in the form of DD before execution of the agreement.

## 3. SUBMISSION AND EVALUATION OF THE TENDER

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### 3.1 Submission of Tender

The interested firms meeting the pre-qualification criteria are required to submit their Tender in sealed envelopes. The Tender should contain the following documents:

- i) Prequalification-cum-technical bid in **Annexure-A** along with all supporting documents
- ii) Financial Bid in **Annexure -B**;
- iii) Earnest Money Deposit (EMD) of ₹ **5000.00** in the form of Demand Draft.

All the pages of the Tender document including the annexure and copy of certificates should be signed by the authorized person of the Firm, along with seal of the firm. The envelope should be super scribed:

**“TENDER FOR SELECTION OF CHARTERED ACCOUNTANT FIRM /COST ACCOUNTANT FIRM FOR CONDUCTING INTERNAL AUDIT OF IISER KOLKATA FOR THE YEAR 2019-20”**

Submitted by: **(Name, Address, E-mail and Telephone Number of the Firm)**

Submitted To: **The Registrar  
IISER Kolkata, Mohanpur Campus  
PO: Mohanpur, District: Nadia  
Pin: 741 246, West Bengal**

The Applicant can submit the Tender by registered post /courier/Speed post or submit the same in person, so as to reach the designated address by the time and date stipulated. No delay in the submission of the Tender for any reason will be entertained. Any Tender received by the Institute after the deadline shall not be opened.

### 3.2 Earnest Money Deposit

The Tender document will be downloaded from the website of the Institute (please visit: **www.iiserkol.ac.in**).

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Earnest Money Deposit of ₹5000.00 by way of Demand draft in the name of **Registrar, IISER Kolkata**, payable at **Kolkata** should be submitted along with the bid. The EMD amount will be returned to unsuccessful firms after finalization of the bid. In respect of the successful bidder the EMD will be returned after execution of agreement.

### **3.3 Tender Queries**

The interested Firms may seek clarification on Tender document from the Deputy Registrar (Finance & Accounts). The firms can also go through the Annual Accounts of the Institute and Common Format of Accounts which will be made available to them on receipt of request. The Firms can visit the **Finance & Accounts Section** between **10.00 a.m. to 2.00 p.m.** on any working day before **29-07-2019**.

### **3.4 Last Date of Submission of Tender**

Last date of submission of the Tender is **29-07-2019** up to **15.00 hours**.

### **3.5 Date of opening of Tender**

The Tender will be opened for technical and financial evaluation on **31-07-2019 at 15:30 hours** in the Administrative building of the Institute. The authorized representatives of the firms (Applicants) may choose to attend the Tender opening. The authorized representatives must carry authorization letter, if they wish to attend the bid opening.

### **3.6 Evaluation of Tender**

The Tender will be evaluated by Tender evaluation committee constituted by the Director, IISER KOLKATA. The detailed evaluation method for Prequalification-cum-Technical and Financial bid is specified in herewith. The technical and financial bid will be given weightage marks of 60 and 40 respectively. The combined score of technical and financial bids will be taken into consideration for finalizing the firm for award of contract. The firm scoring maximum marks will be declared as successful bidder. However mere scoring of maximum marks does not entitle the firm for award of contract.

**Technical and Financial Evaluation Criteria**

01.	<b>Firm's Experience</b>	<b>40</b>	
	Firm's Existence in years after its registration	5	
	5 Years – 7 years		1
	> 7 Years – 10 years		3
	> 10 Years		5
	<b>Average Annual Income of the Firm (in the last three financial years) ended on March 31<sup>st</sup> 2011</b>	10	
	{20 Lakhs – {30 Lakhs		3
	> {30 Lakhs – {50 Lakhs		6
	Above {50 Lakhs		10
	<b>Experience of handling accounting and financial services involving Internal Audit of at least 3 (three) PSU/Govt. Organization during last Five</b>	10	
	3 – 5 Organizations		2
	> 5- 10 Organizations		6
	> 10 Organizations		10
	<b>Experience of handling similar work in Govt. Educational Institution during last five years</b>	15	
	Preparation of accounts on Cash Basis		5
	Preparation of Accounts on Accrual Basis		15
02.	<b>Key Experts and Manpower</b>	<b>20</b>	
	<b>Number of Partners' in the Firm</b>	10	
	3 Partners		5
	> 3 Partners		10
	<b>Number of paid staff (Full Time) on the roll of establishment</b>	10	
	5- 10 Staff		5
	>10-20 Staff		7
	>20 Staff		10
03.	<b>Total Technical Score (01+02)</b>	<b>60</b>	
04.	<b>Score on Financial Proposal</b>	<b>40</b>	
	<b>Grand - Total (03+04)</b>	<b>100</b>	
<p><b><u>Formula for calculation of Financial Proposal</u></b></p> <p>The lowest evaluated financial proposal will be given maximum score of 40.                      The score of other firms would be calculated as per the formula:  <b>F (other than lowest bidder) = (price quoted by lowest bidder/ price quoted by the bidder) X 40</b></p>			

**PRE-QUALIFICATION-CUM-TECHNICAL BID**

Sl. No.	Criterion	Firm's Strength & Capacity	
1.	The Firm should be based at Kolkata or have a branch at Kolkata  <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 CA/CMA Firm should be registered with the Institute of Chartered Accountants of India (ICAI)/ Institute of Cost and Works Accountants of India(ICWAI) and must possess permanent account number (PAN) under Income Tax and registration under Service Tax  <i>(Provide all registration certificates)</i>	Registered with ICAI/ICWAI, If yes then mention Registration Number	
		PAN of the CA/CMA Firm	
		Service Tax Registration No.	
3.	The CA/CMA Firm should be empanelled with Comptroller & Auditor General of India (C&AG)  <i>(Provide registration certificate)</i>	Empanelled with C&AG	Yes/ No.: _____
4.	The CA /CMA Firm should be in operation for at least 5 years after its registration  <i>(Provide necessary evidence)</i>	Year of Registration/ Starting of operation	
		Nos. of years in operation after registration (in years)	
5.	Average Annual Income of the CA/CMA Firm for the last 3 (three) years ending on 31 <sup>st</sup> March, 2019 [Must be equal to or greater than {15 (Fifteen) Lakhs]  <i>[Provide copies of the Audited Financial Statements for all the 3 (Three) years upto 31<sup>st</sup> March, 2019 along with a Certificate in A-5 proforma as per annexure]</i>	Average Annual Income (i.e. Average Gross Professional Fees received / earned) of the CA/CMA Firm in last 3 (three) years ending on 31 <sup>st</sup> March, 2013 {..... (in figure) { (in words) ..... .....	

<p>6.</p>	<p>The CA/CMA Firm should have experience in Internal Audit, of at least 3 PSUs/ Govt. Organizations, in the last 5 years</p> <p><i>(Details to be provided in proforma A-6. Attach copies of works Order/ works completion as evidence)</i></p>	<p>Nos. of Govt. Organizations/ PSUs where similar Service was provided in the last 5 (Five) years</p> <p>Nos (in words).....</p> <p>Nos. (in figure) .....</p>
<p>7.</p>	<p>Whether similar services as mentioned in Sl.no.6 provided to the Govt. Educational Institutes in the last 5 years</p> <p><i>(Details to be provided in proforma A-7. Attach copies of works order/ works completion as evidence)</i></p>	<p>Nos. of Govt. Educational Institutes where similar Service was provided in the last 5 (Five) years</p> <p>Nos (in words).....</p> <p>Nos. (in figure) .....</p>
<p>8.</p>	<p>CA/CMA Firm should have minimum 3 (Three) partners</p> <p><i>(Submit the proof of the Ownership pattern &amp; registration certificates along with details of the Chief Functionary (s) of the CA firm provided in Performa A-8)</i></p>	<p>Nos. of Partners</p> <p>Nos (in words).....</p> <p>Nos. (in figure) .....</p>
<p>9.</p>	<p>Nos. of Payroll staff (Full Time)/ Article ship incumbent/ Apprentices (if any)</p>	<p>i) No. of Payroll Staff (Full Time) : _____</p> <p>ii) Nos. of Article-ship Incumbent : _____</p> <p>iii) Nos. of Apprentice : _____</p>

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.

**Date:**

**Signature** : \_\_\_\_\_

**SEAL**

**Name & Designation** : \_\_\_\_\_

**Proforma to Annexure-A**

**PROFORMA : A5**

**Details of CA/CMA Firm's Professional Income  
[Gross Professional Fees earned]**

Particular	Financial Year 2016-2017	Financial Year 2017-2018	Financial Year 2018-2019	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

**SEAL:** **Signature** : \_\_\_\_\_

**Date:** **Name & Designation** : \_\_\_\_\_

**Details of CA /CMA Firm's Experience of Similar Services  
[During last 5(five) years]**

Sl. No	Name of the Project	Duration of the Project [Start date / End date]	Name of the Client	Nature of the Assignments & services provided (Please specify whether the work involved Internal Audit )	Nature of the Supporting Documents provided
1.					
2.					
3.					
4.					
5.					

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

**SEAL:** **Signature** : \_\_\_\_\_

**Date:** **Name & Designation** : \_\_\_\_\_

**PROFORMA: A7**

**Details of CA/CMA Firm's Experience of Similar Services in Govt. Educational Institutions  
[During last 5(five) years]**

<b>Sl. No</b>	<b>Name of the Project</b>	<b>Duration of the Project [Start date / End date]</b>	<b>Name of the Govt. Educational Institutions</b>	<b>Nature of the Assignments ( PI specify whether work involved Internal Audit)</b>	<b>Nature of the Supporting Documents provided</b>
1.					
2.					
3.					
4.					
5.					

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

**SEAL:** **Signature** : \_\_\_\_\_

**Date:** **Name & Designation** : \_\_\_\_\_

**PROFORMA: A8**

**Details of CA/CMA Firm's Partners, Name and Registration Nos.**

Sl. No	Name of the Member	Designation	Membership No.	Status (FCA/ACA)	Remarks
1.					
2.					
3.					
4.					
5.					

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

**SEAL:** **Signature** : \_\_\_\_\_

**Date:** **Name & Designation** : \_\_\_\_\_



**ANNEXURE B**

**FINANCIAL BID**

Sl. No.	Description of Fees	Fees		Payment Schedule
		Rupees in Figure	Rupees in words	
A.	Fees for the Financial Year 2019-20 **			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.	<b>Total Fees to be paid (including Service Tax (A+B))</b>			

**\*\*** *The quoted fee should be included of Professional Fee, Travelling, Food and Other Expenses.*

**N.B.:** *Statutory Changes in GST rate if any shall be borne by the Institute. Deductions shall be made by the Institute as per statutory rates & 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.

**SEAL:** **Signature** : \_\_\_\_\_

**Date:** **Name & Designation** : \_\_\_\_\_