

**बिड दस्तावेज़ / Bid Document**

<b>बिड विवरण/Bid Details</b>	
<b>बिड बंद होने की तारीख/समय /Bid End Date/Time</b>	11-06-2026 13:00:00
<b>बिड खुलने की तारीख/समय /Bid Opening Date/Time</b>	11-06-2026 13:30:00
<b>बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)</b>	30 (Days)
<b>मंत्रालय/राज्य का नाम/Ministry/State Name</b>	Ministry Of Science And Technology
<b>विभाग का नाम/Department Name</b>	Department Of Science And Technology (dst)
<b>संगठन का नाम/Organisation Name</b>	Indian Academy Of Sciences
<b>कार्यालय का नाम/Office Name</b>	Bangalore
<b>शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal</b>	brahma@ias.ac.in
<b>वस्तु श्रेणी /Item Category</b>	Financial Audit Services - Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
<b>अनुबंध अवधि /Contract Period</b>	1 Year(s)
<b>उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service</b>	3 Year (s)
<b>इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required</b>	Yes
<b>एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover</b>	No
<b>स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover</b>	No
<b>विक्रेता से मांगे गए दस्तावेज़/Document required from seller</b>	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),OEM Authorization Certificate,OEM Annual Turnover,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

**बिड विवरण/Bid Details**

क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	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	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	79000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes

**ईएमडी विवरण/EMD Detail**

आवश्यकता/Required	No
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**ईपीबीजी विवरण /ePBG Detail**

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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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. 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.

3. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or

2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or

3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

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

**This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-**

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
Year of Establishment of the Audit Firm and office establishment in Bengaluru Bangalore	10	07	<a href="#">View File</a>
Average Turnover	15	10.5	<a href="#">View File</a>
Full Time (04)Fellow Chartered Accountant (FCA) Partners	15	10.5	<a href="#">View File</a>
Association with the same firm - No. of Partners	10	07	<a href="#">View File</a>
Key professional staff - Full time CA employees	15	10.5	<a href="#">View File</a>
Semi Skilled Staff Qualified in both Groups I and II of IPCC No of Staff	15	10.5	<a href="#">View File</a>
Chartered Accountant firms having at least five years experience in statutory audit	10	07	<a href="#">View File</a>
DISA DISSA CISA qualified partner	10	7	<a href="#">View File</a>

**Total Minimum Qualifying Marks for Technical Score: 70**

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

**Financial Audit Services - Financial Reporting Framework, Audit Report; CAG Empaneled Audit Or CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company
Type of Industries/Functions	Purchase & Procurement , Sales, Services and Revenue , Inventory & Store management , Human Resource & Payroll , Operational & Administrative
Frequency of Progress Report	quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	quarterly
State	NA
District	NA
<b>एडऑन /Addons</b>	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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**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	Quantity	अतिरिक्त आवश्यकता /Additional Requirement

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	P Rajesh	560080, Indian Academy of Sciences C. V. Raman Avenue Post Box No. 8005, Raman Research Institute Campus, Sadashivanagar, Bengaluru	Project / Lumpsum Based	N/A

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

### 1. Generic

OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

### 2. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

## अस्वीकरण/Disclaimer

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

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

11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

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

**For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.**

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

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

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

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

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

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई 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---

## SCOPE OF WORK:-

The Academy Auditor's scope of work shall include the following (this is an illustrative but not exhaustive list):-

### A. CASH & BANK BOOK: ·

Checking and verification of the cash book and to ensure that the cash in hand is reconciled with cash book records. · Checking and verification of all bank books and to ensure that the bank books are reconciled on monthly basis and necessary actions are taken for unmatched transactions. · Checking and verification of payment transactions on test check basis to ensure that they are made as per the generally accepted accounting principles of Gol. · Ensure reconciliation of earnest money deposits (EMD) register and security deposit (SD) register with the Accounting records.

### B. GRANT & OTHER INCOME:

Checking and verification of incomes / receipts and the review of the reconciliation for income /receipts to ensure that no revenue leakage exists. · Reconciliation of receipts booked in Income expenditure with Receipts & payment. · Checking and verification of Government Grants (Central) received and utilized and their quarterly reconciliation and certification (UC). · Grant Utilization with Asset Acquired reconciliation · Treatment as per Accounting Standard, prescribed for Autonomous Bodies of Gol.

B(a). Among the activities undertaken by the Academy since 1934, publication of scientific journals has occupied the pride of place. The number of journals currently published by the Academy is 11, covering all major disciplines in science & technology. The Academy is one of the biggest scientific journal publishers (being a Society) in the country. · Since January 2007, 10 journals of the Academy are being co-published with a leading international publisher. This publisher provides access to the journals' content worldwide on its journal platform also distributes print editions of the 10 journals outside India. Full and free access to the Academy journals is available worldwide on the website of the Academy (<https://www.ias.ac.in/Journals/Overview/>). · The Academy is engaged in the activity of publishing scholarly scientific Journals and earns revenue from this activity in the form of subscriptions. Through a copublishing arrangement, the online version of the journals published by the Academy are hosted on its portal. This co-publisher revenue by hosting the online versions of Journals on their link with many value added features. As per the agreed terms, this co-publisher transfers to the academy a share of revenue earned by sale of online versions of the journals brought out by the Indian Academy of Sciences. · The co=publisher shall pay to the Academy an annual royalty share of the Net Revenue from sales of the Journals for each calendar year. For the purposes of this Agreement, "Journal Net Revenue" shall mean realized revenue from: International Print and print + online subscriptions sales, including Institutional and Individual Subscriptions, less any customary discounts to subscriptions agents, Online sales, including consortia sales and single e-only subscriptions, less any customary discounts to subscriptions agents, Reprint sales, License sales, such as sales from translations and income from the exercise of subsidiary rights, Advertising sales, not including any commissions paid to the co-publisher's media representatives, · b. Co-publisher shall pay an annual royalty to the Academy on all electronic Back file sales a share of the "Net Back file Receipts" for each Subscription Year. "Net Back file Receipts" shall mean the amount actually received by Springer directly from Back files ales less without limitations, line charges, third-party vendor charges, taxes and fees. · c. As an express exception to the royalty provisions of this Agreement, no royalties shall be paid with respect to print or electronic copies of the Journal provided for promotional or marketing purposes as provided under this Agreement, or as provided as a courtesy to Academy. · d. A statement of account shall be made annually by May for the preceding calendar year for accounting the 'Royalty proceeds receivable from the co-publisher in the books of the Academy as receivable', and payments due to the Academy will be remitted in Indian Rupees (INR) to the Academy in the month of June. The statement of account shall include written statements for the prior Subscription Year providing sufficiently detailed accounts of revenue received from each source and category to support co-publisher's calculation of payments made or to be made to the Academy. · e. During the term of this agreement, or on expiration or prior termination, on written request by the Academy, an independent and qualified Chartered Accountant designated and deputed by the Academy may conduct an audit of copublisher's books and records, once a year, solely as they relate to the

Journals' Revenue proceeds of the previous year(s) during normal business hours, at copublisher's principal place of business. During the term of this agreement, or on expiration or prior termination, on written request by the Academy, an independent and qualified Chartered Accountant designated and deputed by the Academy may conduct an audit of Springer's books and records, once a year, solely as they relate to the Journals' Revenue proceeds of the previous year(s) during normal business hours, at Springer's principal place of business, in order to verify the accuracy of Springer's statements issued with respect to the Journal. The Academy shall bear the costs of such audit. However, in the event the audit shall reveal an underpayment of fees or other money due to the Academy of ten percent (10%) or more than ten percent (10%) of the total fees due to the Academy for the period which is the subject of the audit, Springer shall immediately reimburse the Academy for its reasonable, actual and documented accounting fees of such audit, together with payment of the amount underpaid before such audit. · Auditing shall be both in books of accounts maintained in Tally ERP system and Journal revenue in the books of international co-publisher maintained in SAP-ERP system located at New Delhi. Note: The Academy will facilitate and provide air travel / local logistics / boarding and lodging facilities at New Delhi as part of this audit. The travel and logistics support is limited to – two members of the audit team. To review and audit the Employees' Provident Fund account and Employees' Pension Fund account. To certify the same after the Audit. To review and examine duly filled Utilisation Certificate provided by the Academy in Form GFR-12 A and certifying the same.

C. FIXED ASSETS & LIABILITIES: ·

Scrutiny of all assets and liabilities accounts to ensure their correctness. · Audit of fixed assets registers, accounting records and their reconciliation with accounting records. · Reconciliation of Asset purchased out of Govt. Grant. Confirmation of entries as per Accounting Standard 12. · The audit of liability registers and their reconciliation with accounting records. · Carrying out the physical verification of fixed assets and inventories at least once in a financial 6 / 10 year and their comparison with the accounting records and reporting of the variations, if any.

D. STATUTORY AUDIT COMPLIANCE: ·

To audit the compliance with applicable statutory requirements like income tax, GST, EPF etc. · To advice and give written opinion on issues pertaining to Income Tax, GST, and etc. applicable to the Academy time to time. To help in preparation and submission of necessary compliance with applicable laws. · Preparation of all income tax returns and submission of same to income tax authorities. · Advise and assist in the matters related to Income Tax, GST, and other statutory laws applicable to the Academy. · Assist in preparation and filing of all kinds of Statutory Returns of the Academy. · Provide recent updates on all statutory laws applicable to the Academy. · Helping in preparation & filing of e-TDS quarterly returns within due date. · Helping in preparation and filing of GST returns within due date. · To audit compliance of recent changes in last two years in commercial laws applicable to the Academy such as Income Tax, GST, EPF etc- a certificate for the same has to be attached with the internal audit report for each quarter. · To check whether monthly progress reports and quarterly progress reports are submitted to the Academy within due date.

E. SALARY AND ADVANCES: ·

To audit that the salary to staff is being paid as per their terms and conditions and to audit the correctness of pay fixation. · To audit that outstanding staff loans and advances are recovered as per the stipulated terms of the Academy bye-laws.

F. PROCUREMENT OF GOODS & SERVICES: ·

Checking and verification of procurements of goods and services to ensure that prescribed procedure mentioned in the Academy purchase requirement policies/ GFR / GoI guidelines / Policy circulars of the Academy etc have been followed. · Checking of all works / petty repair works related bills awarded by the Academy. · Ensure that payment for AMC and service contracts were made as per the Agreement terms and conditions.

G. AUDIT of ENDOWMENT /EARMARKED FUNDS ·  
Funds are utilized as per Policy

H. ADHERENCE TO GOI RULES & REGULATIONS: ·

Checking and verification of records of establishment department and activities to ensure compliance with rules and regulations applicable to the academy. · Checking and verification of records of administrative department and activities to ensure compliance with the Academy rules and regulations. · Checking and verification of records of programmes and activities to ensure compliance with the Academy rules and regulations. · Checking and verification of records of building department activities to ensure compliance with applicable rules and regulations. · Ensure that the rules, regulation and procedures are adhered to be all accounting matters and transactions. · Adherence to Office Memorandum & Circulars issued by DST from time to time. · Compliance of observations issued by C&AG audit and DST Internal Audit. To check the approval of expenditure as per line of items approved in BE/RE and to check the compliance to guidelines of Ministry of Finance , GOI rules related to Treasury Single Account.

I. INTERNAL CONTROL SYSTEM: ·

Audit of the financial management of infrastructural/construction projects or works of the Academy. · Review of accounting and internal control systems and suggestions for improvements where a weak lacuna in accounting and internal control systems is observed. · To ensure that the major expenditure and incomes items are booked/recorded following accrual system of accounting by the Academy and report deviations, if any. · Detection of systemic flaws and suggestions for adopting the corrective measures. · Advice the Academy on risk assessment and risk mitigation mechanism. · Conducting Process Audit of areas as intimated and directed by the management from time to time. · Reporting of outstanding C&AG audit paras at the end of each reporting period of internal audit with remarks of the Academy for non-compliance / non-settlement. To check the compliance to previous statutory audit report and comments if any.

### **1. Minimum Eligibility Criteria:**

- i. The firm must be empanelled with the CAG for the year 2026-27 and shall have a full-fledged registered firm in BENGALURU. Valid empanelment letter for the year 2026-27 issued by the CAG should be submitted.
- ii. The firm must be registered with the Institute of Chartered Accountants of India (ICAI) under the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. Valid registration letter having particulars of partners, year of establishment, addresses of HO and Branch etc., issued by the ICAI should be submitted.
- iii. The firm should have an Average Annual Financial Turnover of ₹100.00 (Rs. One Hundred Lakhs only) or more from related services over the last three financial years; ending on 31<sup>st</sup> March 2026. Copy of Audited Profit & Loss Account statements, Balance Sheets and ITRs of above FYs must be enclosed as proof in support of this.
- iv. The firm should have minimum Four (04) full time partners. Valid registration letter issued by the ICAI should be submitted.

- v. The firm should have experience of completing minimum five (05) Statutory Audit/ Internal Audit in any Central Autonomous Bodies of repute during past five years from the last date of submission of RFP. The order/agreement should be in the name of the bidder/firm only. Copy of work order/ contract agreement / successful completion certificate of contract in any of the above organizations should be submitted as proof.

## 2. Terms and conditions:

- i. The initial period of appointment shall be for conducting statutory audit for financial year 2025-26. However, considering satisfactory performance, the appointment may be extended for another **one financial year** on the same professional fee and terms and conditions.
- ii. The Academy reserves the right to terminate the appointment on account of unsatisfactory performance.
- iii. The Academy reserves the right to accept and/or reject any offer without assigning any reasons thereof.
- iv. RFP shall be submitted as per the prescribed format only (i.e. in Annexure-I to Annexure-V). If submitted in any other form, the same shall be summarily rejected.
- v. The Academy will not accept any claim other than professional fee/ charges etc. specified in financial proposal (i.e. in Annexure-IV).
- vi. Technical and Financial evaluation shall be carried out by a duly constituted committee of the Academy.
- vii. The service provider shall not sublet the contract or transfer the contract to any other service provider or person in any manner.
- viii. Any act on the part of the tenderer to influence anybody in the Academy is liable to rejection of his tender.
- ix. The bidder shall be a Chartered Accountant Firm registered with the Institute of Chartered Accountants of India (ICAI) and shall possess valid PAN and GST registration.
- x. The firm should have an active and functional office in Bengaluru/Bangalore as on the date of bid submission
- xi. Documentary proof of office establishment in Bengaluru/Bangalore shall be submitted, such as:
  - (i) GST Registration Certificate indicating Bengaluru office address; or
  - (ii) Lease/Rental Agreement; or
  - (iii) Ownership document; or
  - (iv) Self-certified declaration on firm letterhead regarding operational office in Bengaluru.
- xii. The requirement of a Bengaluru-based office is essential considering the need for frequent physical interaction, examination of records, coordination meetings, verification of financial and statutory documents, and timely support to the Academy.
- xiii. The firm should have minimum 5 years of continuous practice after ICAI registration.
- xiv. The firm should have experience of handling audit/accounts/taxation/internal audit/statutory compliance work of Government Departments/Autonomous Bodies/PSUs/Academic or Scientific Institutions.
- xv. The firm should not have been blacklisted/debarred by any Government Department/PSU/Autonomous Body.
- xvi. Preferred Wording (Recommended).
- xvii. Preference shall be given to Chartered Accountant firms having at least five years' experience in statutory audit/internal audit/accounts and financial compliance work relating to Central Government Autonomous Bodies, Scientific Institutions, or similar publicly funded institutions.

### 3. Minimum Audit Fee:

Minimum audit fee for statutory audit of the Academy including all scope of work stipulated above in terms of notification of the Institute of Chartered Accountants of India (Guideline No. 1-CA (7)/03/2016 dated 7<sup>th</sup> April 2016 and any amendment thereof) shall be Rs.40,000/- (Rupees Forty Thousand) plus applicable GST at prevailing rate (fee shall be inclusive of food/boarding/lodging expenses) for Financial Year 2025-26.

### 4. Evaluation Criteria :

I. The appointment methodology for a qualifying criterion in the technical evaluation.

II. The first stage will be evaluation of the Technical bids. The scheme for awarding marks to applicant firms in evaluating the technical bids is as below:

Evaluation of technical bids		Marks		Cut-off
		Range	Max.	
1	a) Year of Establishment of the Audit Firm and office establishment in Bengaluru/Bangalore	1 Point / marks per year beyond 5 years	05 05	07
	b) Average Turnover	1 Point / marks for every Rs. 5 lakhs turnover (not in part) beyond Rs.100.0lakhs	15	10.5
2	Full Time (04)Fellow Chartered Accountant (FCA) Partners		15	10.5
	2 to 4	10		
	Above 5	15		
3	Association with the same firm - No. of Partners		10	7
	None	0		
	One partner associated for 5 years or more	5		
	More than one partner associated for 5 years or more	10		
4	Key professional staff - Full time CA employees		15	10.5
	2 to 3 CAs	5		
	4 to 5 CAs	10		
	More than 5 CAs	15		
5	Semi-Skilled Staff - Qualified in both Groups I & II of IPCC - No. of Staff		15	10.5
	Less than 4	0		
	4 to 6	5		
	7 to 10	10		
	More than 10	15		

6	Chartered Accountant firms having at least five years' experience in statutory audit/internal audit/accounts and financial compliance work relating to Central Government Autonomous Bodies, Scientific Institutions, or similar publicly funded institutions.		<b>10</b>	<b>7</b>
	(a) As Statutory Auditor / Internal Auditor			
	5 to 10 years	5		
	More than 10 years	10		
	(b) As Statutory Auditor / Internal Auditor / Concurrent Auditor.			
	Less than 5 years	0		
	5 to 10 years	5		
More than 10 years	10			
7	DISA/DISSA/CISA qualified partner	5 Point per Partner	<b>10</b>	<b>7</b>
			<b>100</b>	<b>70</b>

Note :

Abbreviation	Name of the Qualification	Professional Academy
DISA	Diploma in Information System Audit	The Institute of Chartered Accountants of India
DISSA	Diploma in Information System Security Audit	The Institute of Cost Accountants of India
CISA	Certified Information Systems Auditor	Information Systems Audit and Control Association- ISA CA

**III.** The firms securing **70 or more marks** (out of 100) in technical bidding will only be declared as technically qualified.

**5. Selection of Successful Bidder:**

The bidder obtaining the highest total marks will be declared as the successful service provider. In case of tie, the final selection of successful bidder shall be made in the following manner: -

- i. The one with the highest audit experience in educational institutions / autonomous institutions during the last five years put together;

- ii. If more than one bid having the same total audit experience at clause (a), then the one having highest turnover during the last 3 years put together;
- iii. If more than one bidder having the same turnover at clause (b), then it would be resolved by giving additional weightage to the firm that has higher number of years of experience, or more number of FCA partners, or longer association of partners with the firms, or more number of key professional staff/skilled staff or more number of years of experience in the educational institutions / autonomous bodies audits, with these parameters been sequentially considered in order of which they have been listed out under the technical evaluation criteria.

#### **6. Award of Contract:**

- i. After selection of the successful bidder, a 'Letter of Award' (LOA) shall be issued in duplicate by the Academy to the successful bidder and the successful bidder shall within fourteen (14) days of the receipt of the LOA, sign and return the duplicate copy of the LOA in acknowledgement thereof.
- ii. The successful bidder will be required to execute a contract agreement on a Non-Judicial Stamp Paper worth Rs.100/- (Rupees One Hundred Only) within a period of fourteen (14) days from the date of issue of Letter of Award. The cost of the stamp paper and stamp duty should be borne by the successful bidder issued with the LOA.

#### **7. Performance Security Deposit**

- i. An amount @ 3% of total value of the contract in shape of FDR/ TDR/ DD/ BG as Performance Security Deposit (SD) is to be deposited by the successful bidder, within 14 (fourteen) days from the date of issue of Letter of Award (LoA) by the Academy. In the event of non-submission of the Performance Security Deposit (SD).
- ii. Performance Security shall remain valid for a period of 90 (ninety) days beyond the date of completion of the contract. No interest will be payable on SD.
- iii. In case of breach of contract by the service provider, the SD shall be forfeited by the Academy and the firm shall be blacklisted in addition to the termination of the contract.

#### **8. Duration of Contract**

The firm will be required to provide the desired services initially for a period of one year i.e. for the FY 2025-26 and which may be renewed for one more year on same terms and conditions with the mutual consent and satisfactory performance. Notwithstanding anything contained herein above, the Academy reserves the right to discontinue the services of firm in the event their services are evaluated as unsatisfactory with one-month notice.

#### **9. Support and Inputs to the firm**

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

'Scope of Work.

#### **10. Payment of fee**

The payment of 'Annual Lump-sum Fee' shall be made against the services provided by firm as per the 'Scope of Work', subject to the following terms and conditions:

- i. The payment during the entire contract period shall be made in accordance with the 'Annual Lump-sum Fee' quoted by the selected bidder in its financial bid and accepted by the Academy. No price variation would be allowed during the contract period.
- ii. GST will be borne by the Academy as applicable.
- iii. TDS under Income tax will be deducted at applicable rates.
- iv. NO expenses towards accommodation, food, TA, DA or any other expenses will be paid to the service provider other than agreed "Annual Lump-sum Fee'.
- v. The Academy reserves the right to deduct any amount from the bill as may be considered reasonable for unsatisfactory services or delay in providing of services. The decision of the Academy will be the final in this regard.

**11.** The service provider shall not sublet the contract or transfer the contract to any other serviceprovider or person in any manner.

**12.** Any act on the part of the tenderer to influence anybody in the Academy is liable to rejection of his tender.

#### **13. Dispute Resolution**

In the event of any dispute or differences arising under this contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, the decision of the Executive Secretary, IASc, Bengaluru shall be final and binding on both the parties.

#### **14. Applicable Law**

The Court of Jurisdiction shall be Bengaluru for all such purposes.

#### **15. Acceptance of bids & Withdrawals:**

The right of final acceptance of the tender is entirely vested with the Executive Secretary, IASc, Bengaluru who reserves the right to accept or reject, any of the tenders in full or in parts without assigning any reason whatsoever. There is no obligation on the part of Executive Secretary to communicate with rejected/ unsuccessful bidders.

After acceptance of the tender, the bidder shall have no right to withdraw his tender. The tender acceptance authority may also reject all the tenders for reasons such as change in scope of work, lack of anticipated financial resources, court orders, accident, calamities etc. and other unforeseen circumstances.

**BID FORWARDING LETTER**

(To be submitted on the letterhead of the bidder)

Date : \_\_\_\_\_

To

The Executive Secretary,

Indian

Academy

of

Sciences,

Raman Research Institute Campus, Sadashivanagar, Post Box No. 8005, Bengaluru 560 080, Karnataka,

**Subject: Bid Forwarding Letter.**

**Ref: RFP No.**

Sir,

I/ We hereby confirm and declare that I/We have carefully studied the RFP document therein and undertake myself/ ourselves to abide by the terms and conditions laid down in the RFP.

I/ We also keep the offer open for 90 (Ninety) days from the end date of RFP or any amendment thereon.

Yours faithfully,

(Name & signature with stamp of the bidder)

**Self-declaration about Non-Blacklisting**

(To be submitted on the letterhead of the bidder)

Date : \_\_\_\_\_

To

The Executive Secretary,

Indian

Academy

of

Sciences,

Raman Research Institute Campus, Sadashivanagar, Post Box No. 8005, Bengaluru 560 080, Karnataka,

**Subject: Self-declaration about Non-Blacklisting.**

**Ref: RFP No.**

Sir,

In response to your RFP under reference, I/ We hereby declare that presently our firm is having unblemished record and is not declared ineligible for corrupt & fraudulent practices either indefinitely or for a particular period of time by any Central/ State Govt. Department, Central/ State Universities, Public Sector Undertakings, Autonomous Bodies, Academic Institutions and Commercial Organizations.

We further declare that presently our firm is also not blacklisted/ debarred and not declared ineligible for any reason other than corrupt & fraudulent practices by any Central/ State Govt. Department, Central/ State Universities, Public Sector Undertakings, Autonomous Bodies, Academic Institutions and Commercial Organizations in past five years from the last date of submission of proposal.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken, my/ our performance security may be forfeited in full and the RFP if any to the extent accepted may be cancelled.

Yours faithfully,

(Name & signature with stamp of the bidder)

**Technical Proposal Checklist**

(To be submitted on the letterhead of the bidder)

Ref: RFP No.

Sl. No.	Particulars	Supporting Documents Submitted (Yes / No)	Remarks, if any
1	The firm must be empanelled with the CAG for the year 2026-27 for the firm station in <u>Bengaluru</u> . Valid empanelment letter for the year 2026-27 issued by the CAG should be submitted.		
2	The firm must be registered with the Institute of Chartered Accountants of India (ICAI) under the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. Valid registration letter having particulars of partners, year of establishment, addresses of HO etc., issued by the ICAI should be submitted.		
3	The firm should have Average Annual Financial Turnover from related services during the last three financial years, ending on 31st March 2026 should be ₹100.00 Lakh (Rupees One Hundred Lakhs only). Copy of Audited Profit & Loss Account statements, Balance Sheets and ITRs of above FYs must be enclosed as proof in support of this.		
4	The firm shall be running a regular office in <u>Bengaluru</u> . Proof in support of a regular office in <u>Bengaluru</u> should be submitted.		
5	The firm should have minimum Four (04) full time partners. Valid registration letter issued by the ICAI should be submitted.		
6	The firm should have experience of completing minimum five (05) years' experience in statutory audit/internal audit/accounts and financial compliance work relating to Central Government Autonomous Bodies, Scientific Institutions, or similar publicly funded institutions from the last date of submission of RFP. The order/agreement should be in the name of the bidder/firm only. Copy of work order/contract agreement / successful completion certificate of contract in any of the above organizations should be submitted as proof.		
7	Forwarding Letter as per the format in Annexure - I		

8	Self-declaration about Non-Blacklisting as per the format Annexure-II		
9	A declaration on the letterhead duly signed by an authorized partner of the firm stating that No partner of the firm has been found guilty of professional/ other misconduct by the Academy of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Company Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in any manner.		
10	A declaration on the letterhead duly signed by an authorized partner of the firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or closebusiness relationship with the entity during the period(s) covered by the audit.		
11	Power of Attorney/ Authorization Letter, if RFP is submitted by the authorized partner/ representative of the firm (on the letterhead of the bidder)		
12	Duly signed and stamped of the entire RFP document along with its addendum/ corrigendum, if any		

**Declaration**

I/We..... (Name of the Partner/s or Authorized Representative of Bidder) of ..... (Name of the firm) do hereby declare that the entries made here are true to the best of my/our knowledge. I/We hereby agree to abide by all terms and conditions laid down in the tender document.

Place: (Name & signature with stamp of the bidder)

Date:

**Bidder Information Form**  
**(To be submitted along with Technical Bid only)**

1. [The Bidder shall fill in this Form in accordance with the instructions indicated below. No alterations to its format shall be permitted and no substitutions shall be accepted. This should be done of the letter head of the firm]

Date : [insert date (as day, month and year) of Bid Submission]

Tender No : [insert number from Invitation for bids]

01.	Bidder's Legal Name [insert Bidder's legal name]
02.	In case of JV, legal name of each party: [insert legal name of each party in JV]
03.	Bidder's actual or intended Country of Registration: [insert actual or intended Country of Registration]
04.	Bidder's Year of Registration: [insert Bidder's year of registration]
05.	Bidder's Legal Address in Country of Registration: [insert Bidder's legal address in country of registration]
06.	Bidder's Authorized Representative Information Name: [insert Authorized Representative's name] Address: [insert Authorized Representative's Address] Telephone/Fax numbers: [insert Authorized Representative's telephone/fax numbers] Email Address: [insert Authorized Representative's email address]
07.	Attached are copies of original documents of: Articles of Incorporation or Registration of firm named in 1, above.

Signature of Bidder \_\_\_\_\_

Name \_\_\_\_\_

Business Address \_\_\_\_\_

Contract No. \_\_\_\_\_ Date: \_\_\_\_\_

THIS CONTRACT AGREEMENT is made

the [ insert: number ] day of [ insert: month ], [ insert: year ].

BETWEEN

- (1) Indian Academy of Sciences registered under the Societies Registration Act 1860 of the Government of India having its registered office at RRI Campus, Bengaluru – 560080, India (hereinafter called “the Purchaser”), and
- (2) [ insert name of Supplier ], a corporation incorporated under the laws of [ insert: country of service provider ] and having its principal place of business at [ insert: address of service provider ] (hereinafter called “the Supplier”).

WHEREAS the Purchaser invited bids for certain Goods and ancillary services, viz., [ insert brief description of Services ] and has accepted a Bid by the Supplier for the supply of those Services in the sum of [ insert Contract Price in words and figures, expressed in the Contract currency(ies) ] (hereinafter called “the Contract Price”).

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

01. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.
02. The following documents shall constitute the Contract between the Purchaser and the Supplier, and each shall be read and construed as an integral part of the Contract:

(a)	This Contract Agreement
(b)	General Conditions of Contract
(c)	Special Conditions of Contract
(d)	Technical Requirements (including Schedule of Requirements and Technical Specifications)
(e)	The Service Provider’s Bid and original Price Schedules
(f)	The Purchaser’s Notification of Award
(g)	[ Add here any other document(s) ]

03. This Contract shall prevail over all other Contract documents. In the event of any discrepancy or inconsistency within the Contract documents, then the documents shall prevail in the order listed above.
04. In consideration of the payments to be made by the contracting Academy to the Service Provider as hereinafter mentioned, the Service Provider hereby covenants with the contracting Academy to provide the Services and to remedy defects therein in conformity in all respects with the provisions of the Contract.
05. The contracting Academy hereby covenants to pay the Service Provider in consideration of the provision of the Services and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.

IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with the laws of Union of India on the day, month and year indicated above.

For and on behalf of the IASc,

Bengaluru. Signed : [ insert signature ]

in the capacity of [ insert title or other appropriate designation ]

in the presence of [ insert identification of official witness ]

Signed : [ insert signature ]

in the capacity of *[ insert title or other appropriate designation ]*

in the presence of *[ insert identification of official witness ]*

For and on behalf of the Service Provider

Signed : *[ insert signature of authorized representative(s) of the Service Provider ]*

in the capacity of *[ insert title or other appropriate designation ]*

in the presence of *[ insert identification of official witness ]*

**PERFORMANCE SECURITY FORM**

**MODEL BANK GUARANTEE FORMAT FOR PERFORMANCE SECURITY**

To,  
.....

**WHEREAS** .....

(name and address of the supplier) (hereinafter called "the supplier") has undertaken, in pursuance of contract no. .... dated .....to supply (description of goods and services) (herein after called "the contract").

**AND WHEREAS** it has been stipulated by you in the said contract that the supplier shall furnish you with a bank guarantee by a scheduled commercial bank recognized by you for the sum specified therein as security for compliance with its obligations in accordance with the contract;

**AND WHEREAS** we have agreed to give the supplier such a bank guarantee;

**NOW THEREFORE** we hereby affirm that we are guarantors and responsible to you, on behalf of the supplier, up to a total of.....(amount of the guarantee in words and figures), and we undertake to

pay you, upon your first written demand declaring the supplier to be in default under the contract and without cavil or argument, any sum or sums within the limits of (amount of guarantee) as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

We hereby waive the necessity of your demanding the said debt from the supplier before presenting us with the demand.

We further agree that no change or addition to or other modification of the terms of the contract to be performed there under or of any of the contract documents which may be made between you and the supplier shall in any way release us from any liability under this guarantee and we hereby waive notice of anysuch change, addition or modification.

This guarantee shall be valid until the .... day of ....., 20.....

(Signature of the authorized officer of the Bank)

..... Name  
and designation of the officer

.....  
Seal, name & address of the Bank and address of the Branch

**Note:** Whenever, the bidder chooses to submit the Performance Security in the form of Bank Guarantee, then he should advise the banker issuing the Bank Guarantee to immediately send by Registered Post (A.D.) an unstamped duplicate copy of the Guarantee directly to the Purchaser with a covering letter to compare with the original BG for the correctness, genuineness, etc.

Note: Besides the financial proposal, number of statutory audit completion certificates and other aspects as per the decision of the tender committee will be taken into account for selection of the statutory auditor.

**Qualification Methodology Document**

<b>Evaluation of technical bids</b>		<b>Marks</b>		<b>Cut-off</b>
		<b>Range</b>	<b>Max.</b>	
1	a) Year of Establishment of the Audit Firm and office establishment in Bengaluru/Bangalore	<b>1 Point / marks per year beyond 5 years</b>	<b>05</b>	<b>07</b>
	b) Average Turnover	<b>1 Point / marks for every Rs. 5 lakhs turnover (not in part) beyond Rs.100.0 lakhs</b>	<b>15</b>	<b>10.5</b>
2	Full Time (04)Fellow Chartered Accountant (FCA) Partners		<b>15</b>	<b>10.5</b>
	2 to 4	<b>10</b>		
	Above 5	<b>15</b>		
3	Association with the same firm - No. of Partners		<b>10</b>	<b>7</b>
	None	<b>0</b>		
	One partner associated for 5 years or more	<b>5</b>		
	More than one partner associated for 5 years or more	<b>10</b>		
4	Key professional staff - Full time CA employees		<b>15</b>	<b>10.5</b>
	2 to 3 CAs	<b>5</b>		
	4 to 5 CAs	<b>10</b>		
	More than 5 CAs	<b>15</b>		
5	Semi-Skilled Staff - Qualified in both Groups I & II of IPCC - No. of Staff		<b>15</b>	<b>10.5</b>
	Less than 4	<b>0</b>		
	4 to 6	<b>5</b>		
	7 to 10	<b>10</b>		
	More than 10	<b>15</b>		
6	Chartered Accountant firms having at least five years' experience in statutory audit/internal audit/accounts and financial compliance work relating to Central Government Autonomous Bodies, Scientific Institutions, or similar publicly funded institutions.		<b>10</b>	<b>7</b>
	(a) As Statutory Auditor / Internal Auditor			
	5 to 10 years	<b>2</b>		
	More than 10 years	<b>3</b>		
	(b) As Statutory Auditor / Internal Auditor / Concurrent Auditor.			
	Less than 5 years	<b>0</b>		
	5 to 10 years	<b>2</b>		
	More than 10 years	<b>3</b>		

### Qualification Methodology Document

7	DISA/DISSA/CISA qualified partner	<b>5 Point per Partner</b>	<b>10</b>	<b>7</b>
			<b>100</b>	<b>70</b>

Note :

<b>Abbreviation</b>	<b>Name of the Qualification</b>	<b>Professional Academy</b>
DISA	Diploma in Information System Audit	The Institute of Chartered Accountants of India
DISSA	Diploma in Information System Security Audit	The Institute of Cost Accountants of India
CISA	Certified Information Systems Auditor	Information Systems Audit and Control Association- ISA CA

**I.** The firms securing **70 or more marks** (out of 100) in technical bidding will only be declared as technically qualified.