JUNGLE LODGES AND RESORTS LIMITED

(A Government of Karnataka Undertaking)

No.49, West Wing, Ground Floor, Khanija Bhavan, Race Course Road, Bangalore-560 001.

Phone: 080-40554044 / 24 E-mail: **md@junglelodges.com** and **cfo@junglelodges.com**

No: **JLRL/2026-27/SE0027** Date: 08.09.2026

E-TENDER FOR ENGAGEMENT OF A CHARTERED ACCOUNTANT / CHARTERED ACCOUNTANT FIRM FOR PROVIDING PROFESSIONAL ACCOUNTING, TAXATION, FINANCIAL ADVISORY, COMPLIANCE AND RELATED SERVICES TO JUNGLE LODGES AND RESORTS LIMITED FOR AN INITIAL PERIOD OF ONE YEAR, EXTENDABLE IN ACCORDANCE WITH THE TERMS OF THE CONTRACT.

(Under Two Cover System of KTPP Act)

Jungle Lodges and Resorts Limited ("JLR"), a Government Company wholly owned by the Government of Karnataka, invites electronic tenders under the Karnataka Transparency in Public Procurements Act and Rules from eligible Chartered Accountants/Chartered Accountant Firms registered with the Institute of Chartered Accountants of India for providing professional accounting, taxation, financial advisory and statutory compliance services.

Calendar of events for e-Tender

Tender Reference No	:	JLR/ADM/TEND/1/2026-ACCTS
Date and time for commencement of downloading of bidding document.	:	Date: 08/09/2026 Time: 1100 HRS
Prebid Meeting	:	Date: 16/09/2026 Time: 1600HRS
Last date and time for queries	:	Date: 17/09/2026 Time: 1600HRS
Last date and time for bid submission/ uploading of bid in E-Procurement platform.	:	Date: 23/09/2026 Time: 1700 HRS
Date and time for opening of Technical Bids.	:	Date: 24/09/2026 Time: 1730 HRS
Address for communication	:	**Chief Finance Officer Jungle Lodges and Resorts Ltd., No.49, West Wing, Ground Floor, Khanija Bhavan, Race Course Road, Bengaluru – 560001**

The e-Tender document can be downloaded from KPPP Portal website: https://kppp.karnataka.gov.in. Interested Chartered Accountant is requested to register in the KPPP Portal platform well in advance.

Contact e-procurement help desk: No. 080-46010000 / 68948777 for any support in registration and uploading.

/SD

Senior General Manager

Tender Inviting Authority

Jungle Lodges and Resorts Ltd.,

BRIEF BID NOTIFICATION

Jungle Lodges and Resorts Limited (JLRL), a Government of Karnataka Undertaking, was incorporated under the Companies Act, 1956 on **14.03.1980** and is wholly owned by the Government of Karnataka. The Company functions under the **Department of Tourism, Government of Karnataka**.

JLRL was established with the objective of promoting wildlife tourism in Karnataka. Over the years, it has emerged as one of India's leading organizations in wildlife tourism, eco-tourism, and adventure tourism by operating resorts, jungle lodges, camps, and hotels across the State, offering unique and sustainable tourism experiences.

The Company was recognized as the **"Best Eco-Tourism Organization"** by the **Ministry of Tourism, Government of India**, during the financial year **1997-98**.

Jungle Lodges and Resorts Limited invites **online competitive bids through the Karnataka Public Procurement Portal (e-Procurement Portal)** for the **Engagement of a Chartered Accountant/Chartered Accountant Firm** to provide professional financial, taxation, accounting, and advisory services.

The eligibility criteria for participation are provided in **Annexure-1**. The format for submission of the Financial Bid is provided in **Annexure-2**, and the declaration to be uploaded on the e-Procurement Portal is enclosed as **Annexure-3**. Uploading the declaration is mandatory for participation in the tender.

SECTION I – INSTRUCTIONS TO THE BIDDERS

1. Invitation for Bids

The Senior General Manager, Jungle Lodges and Resorts Limited, the Tender Inviting Authority (TIA), invites online bids from eligible Chartered Accountants/Chartered Accountant Firms for providing professional Chartered Accountant services to the Company.

The engagement shall be purely on a professional consultancy basis and shall not create any employer–employee relationship between JLR and the successful bidder.

2. Submission of Bids

Each bidder shall submit only **one bid**. Submission of multiple bids by the same bidder shall result in rejection of all such bids.

A bidder shall disclose any existing professional engagement with JLR, its subsidiaries, Government of Karnataka, statutory auditors or internal auditors, which may give rise to a conflict of interest.

3. Bid Validity

The bid shall remain valid for a period of **90 (Ninety) days** from the date of opening of the Financial Bid. Any bid with a validity period of less than 90 days shall be treated as non-responsive.

The Tender Inviting Authority may seek extension of bid validity with the written consent of the bidder.

4. Amendment and Cancellation of Tender

The Tender Inviting Authority reserves the right to amend, modify, extend, or cancel the tender at any stage before the award of the contract without assigning any reason. Any amendment or corrigendum shall be published on the e-Procurement Portal and shall form part of the tender document.

The TIA also reserves the right to reject any or all bids, including on the grounds of unsatisfactory past performance of the bidder.

No bidder shall have any claim for compensation or damages arising out of cancellation, postponement or modification of the tender process.

5. Location of Office

The bidder shall maintain a functional office within Bengaluru Metropolitan Area with adequate professional staff capable of rendering prompt services during office hours and during statutory compliance periods.

6. ELIGIBILITY CRITERIA.

The Chartered Accountant shall comply with

1. Companies Act, 2013
2. Chartered Accountants Act, 1949
3. ICAI Code of Ethics
4. Income-tax Act
5. GST Laws
6. Professional Tax Laws
7. Applicable Labour Laws
8. Karnataka Transparency in Public Procurements Act and Rules, wherever applicable.

The bidder shall satisfy the following eligibility conditions:

6.1 The bidder shall be a Chartered Accountant holding a valid Membership Certificate issued by the Institute of Chartered Accountants of India (ICAI).

The Membership and Certificate of Practice shall remain valid throughout the contract period.

6.2 The bidder shall be a partnership firm having minimum five partners.

The bidder shall be an ICAI registered Partnership Firm or LLP having not less than five partners, of whom at least two shall be Fellow Chartered Accountants

6.3 The bidder shall have average professional gross receipts of not less than ₹75 lakh during the preceding three financial years supported by audited financial statements.

6.4 The bidder shall possess demonstrable experience in rendering professional services to Government Companies, Public Sector Undertakings, Autonomous Bodies, Government Departments or Companies registered under the Companies Act involving taxation, statutory compliance, accounting, financial reporting and audit coordination

6.5 The Chartered Accountant Firm must have minimum of 5 years of experience in providing Chartered Accountant services satisfactorily to at least one Government Company in Hotels / Tourism sectors.

6.6 The initial contract period shall be one year and may be extended for a further period of one year at a time subject to satisfactory performance, mutual agreement and approval of the Competent Authority.

6.7 Working knowledge of Kannada shall be desirable and ability to correspond with Government Departments in Kannada shall be preferred.

6.8 The bidder shall possess expertise in:

Companies Act, 2013.

- Income Tax
- GST
- Professional Tax
- Corporate Financial Management
- Statutory Compliance

Supporting documents shall be enclosed.

6.9 The bidder shall possess valid:

- PAN
- GST Registration (where applicable)
- Professional Tax Registration (where applicable)

6.10 The bidder shall not have been blacklisted or debarred by any Central Government, State Government, Public Sector Undertaking, or Statutory Authority. A self-declaration shall be submitted.

6.11 The bidder shall not have been convicted of any offence involving moral turpitude or professional misconduct by ICAI.

6.12 Preference may be given to Chartered Accountant Firms having experience in Government Companies, Public Sector Undertakings, or Companies governed under the Companies Act, 2013.

6.13 The bidder shall have adequate office infrastructure and manpower in Bengaluru for rendering professional services.

7. DOCUMENTS TO BE UPLOADED

(A) Technical Bid

The Technical Bid shall contain the documents specified in **Annexure-1**.

No financial information shall be included in the Technical Bid.

(B) Financial Bid
The Financial Bid shall be submitted only in the prescribed format given in **Annexure-2**.

8. EVALUATION OF BIDS

The Technical Bids shall first be evaluated for responsiveness and eligibility.

Only bidders satisfying all eligibility conditions and obtaining the minimum technical responsiveness shall qualify for opening of the Financial Bid, And Only those bidders found technically qualified shall be considered for opening of the Financial Bid.

The selection shall be based on the **Least Cost Selection (LCS)** method.
The bidder quoting the **lowest evaluated price (L1)** shall be considered for award of the contract.

The Tender Inviting Authority reserves the right to seek clarification regarding any document without permitting alteration of the bid

Where two or more bidders quote identical lowest prices, selection shall be based upon the bidder possessing superior experience in Government Companies, Public Sector Undertakings and statutory compliance, failing which the Tender Inviting Authority may adopt such transparent procedure as permissible under the KTPP Act and Rules

SECTION II – SCOPE OF WORK / ROLES & RESPONSIBILITIES

The Chartered Accountant shall perform the following services in a professional advisory capacity. Nothing contained herein shall be construed as transferring the statutory responsibilities of the Board of Directors, Managing Director, Chief Finance Officer or other Officers of JLR

1. Prepare a financial roadmap for the Company. including long-term financial sustainability and revenue optimisation strategies.
2. Advise JLR regarding financial restructuring, budgeting, taxation, accounting systems and financial management. Final decisions shall vest exclusively with JLR.
3. Review accounting records maintained by JLR, advise on improvements and recommend strengthening of accounting systems
4. Evaluate financial and statutory risks and recommend mitigation measures.

   Risk assessment reports shall be advisory in nature.

5. Ensure compliance with the Companies Act, Income Tax Act, GST Acts, Professional Tax Act, and other applicable laws.

   The Chartered Accountant shall promptly inform JLR regarding any statutory non-compliance noticed during the engagement.

6. Review accounting operations and financial transactions.

Without assuming executive or managerial functions

7. Assist JLR in preparation and review of monthly, quarterly and annual financial statements. Approval thereof shall remain with the competent authority of JLR
8. Preparation of financial statements (Balance sheet, Cash flow , P&L & Notes to account) under the Companies Act, 2013 and applicable Accounting Standards/Ind AS.

The Chartered Accountant shall ensure compliance with applicable Accounting Standards, Indian Accounting Standards (Ind AS), Companies Act and ICAI Guidance Notes

9. Preparation of annual budgets and financial projections.

The projections shall be indicative and shall not create any financial commitment upon JLR.

10. Verify and reconcile statutory dues relating to GST, TDS, Professional Tax, EPF, ESI, and other statutory liabilities.

Any discrepancy noticed shall immediately be reported in writing to the Chief Finance Officer

11. Assist and facilitate filing of statutory returns. Responsibility for statutory compliance shall continue to vest in JLR under applicable law
12. Represent the Company before Income Tax, GST, Professional Tax, and other Government Authorities whenever required.

Representation shall be only on the basis of written authorization issued by JLR

13. Coordinate with Internal Auditors, Statutory Auditors and AG Auditors.

Without impairing the independence of the Statutory Auditor or Internal Auditor

14. Provide advisory services on accounting, taxation, banking, finance, budgeting, internal financial controls, and statutory compliance.

Written opinions shall clearly distinguish legal requirements from professional recommendations

15. Assist in preparation of financial notes for Board Meetings and Audit Committee Meetings.

All papers shall remain confidential and exclusive property of JLR

16. Issue certificates only where permissible under the Chartered Accountants Act, ICAI Regulations and applicable law
17. Any additional assignment beyond the scope of this tender shall require written approval of the Managing Director or any officer authorised by him.

The place of work shall ordinarily be the Registered Office of Jungle Lodges and Resorts Limited, Bengaluru.

CONFIDENTIALITY

The selected Chartered Accountant shall maintain absolute confidentiality of all financial information, records, commercial data, documents, and other confidential information belonging to Jungle Lodges and Resorts Limited during the contract period and thereafter.

No information shall be disclosed to any third party without prior written approval of the Company.

1. The Chartered Accountant/Firm shall use the confidential information solely for the purpose of discharging obligations under this Agreement and for no other purpose whatsoever.
2. The confidentiality obligation shall survive the expiry or termination of the Agreement for a period of five (5) years.
3. The Chartered Accountant shall ensure that all Partners, employees, consultants and representatives engaged for this assignment execute appropriate confidentiality undertakings.
4. No reports, financial statements, certificates, correspondence or information relating to JLR shall be published, disclosed or communicated to any third party except with prior written approval of JLR or where disclosure is mandated by law.

DATA PROTECTION

1. The Chartered Accountant shall adopt appropriate administrative, physical and technological safeguards to protect financial and confidential information of JLR against unauthorized access, disclosure, alteration or destruction.
2. All electronic records generated during the assignment shall be securely maintained and returned or permanently deleted upon completion of the engagement, as directed by JLR.

CONFLICT OF INTEREST

1. The successful bidder shall immediately disclose any actual, potential or perceived conflict of interest.
2. During the currency of the Agreement the Chartered Accountant/Firm shall not accept any professional engagement from any contractor, concessionaire, supplier, consultant or other person having contractual, financial or litigation relationship with JLR where such engagement is likely to prejudice the interests of JLR.
3. Failure to disclose conflict of interest shall constitute a material breach of contract entitling JLR to terminate the Agreement forthwith.

PROFESSIONAL INDEPENDENCE

The Chartered Accountant shall perform the services strictly in accordance with the Chartered Accountants Act, 1949, the ICAI Code of Ethics, Standards on Quality Management and all professional standards applicable to the engagement.

PROFESSIONAL INDEMNITY INSURANCE

Within fifteen (15) days from issue of Letter of Acceptance, the successful bidder shall obtain and maintain Professional Indemnity Insurance of not less than ₹1,00,00,000/- (Rupees One Crore only), covering negligence, professional misconduct, errors and omissions, throughout the contract period.

Failure to maintain such insurance shall constitute breach of contract.

INDEMNITY

The Chartered Accountant shall indemnify and keep indemnified JLR, its Directors, Officers and employees against all losses, damages, liabilities, claims, penalties, costs and expenses arising out of negligence, professional misconduct, fraud, breach of confidentiality, violation of statutory provisions or breach of any contractual obligation by the Chartered Accountant or its personnel.

PERFORMANCE REVIEW

Performance reviewed by CFO.

1. Performance shall be reviewed quarterly by a Committee consisting of the Chief Finance Officer, one senior administrative officer nominated by the Managing Director and such other officer as may be nominated.
2. Unsatisfactory performance may result in issuance of written warning, withholding of payments, termination or non-extension of the Agreement.

PAYMENT

Monthly professional fee shall be released only after certification by the Chief Finance Officer that the services for the relevant month have been satisfactorily rendered.

Applicable TDS and other statutory deductions shall be made.

GST shall be paid separately as applicable.

No reimbursement of local travel, conveyance, telephone, documentation or incidental expenditure shall be admissible unless specifically approved in writing by JLR.

PERFORMANCE SECURITY

Within seven (7) days from issue of Letter of Acceptance, the successful bidder shall furnish a Performance Security equivalent to five per cent (5%) of the annual contract value in the form of Bank Guarantee or such other form acceptable to JLR. The same shall remain valid up to sixty days beyond completion of the contract.

LIQUIDATED DAMAGES

Delay attributable to the Chartered Accountant in filing statutory returns, submission of reports or completion of assignments shall attract Liquidated Damages at the rate of 0.5% of the monthly professional fee for every completed week of delay, subject to a maximum of ten per cent (10%) of the annual contract value, without prejudice to other contractual remedies.

INTELLECTUAL PROPERTY

All opinions, reports, spreadsheets, financial models, certifications, notes, presentations and other deliverables prepared under this engagement shall become the exclusive property of JLR. The Chartered Accountant shall not claim any copyright or proprietary right over such deliverables except to the extent recognized under applicable professional standards.

TERMINATION

The Company may terminate the Agreement by giving thirty (30) days' written notice in the event it decides to discontinue the engagement for administrative reasons.

However, the Company may terminate the contract immediately in the event of:

a) Fraud, misrepresentation or suppression of material facts;
b) Professional misconduct under the Chartered Accountants Act, 1949;
c) Breach of confidentiality;
d) Conflict of interest;
e) Wilful negligence;
f) Persistent unsatisfactory performance;
g) Insolvency or dissolution of the Firm;
h) Blacklisting by any Government Department or Public Sector Undertaking.

Except in cases involving fraud or gross misconduct, reasonable opportunity of hearing shall be afforded before termination.

FORCE MAJEURE

Neither party shall be liable for failure to perform obligations arising from events beyond reasonable control including natural calamities, epidemic, war, civil commotion, Government restrictions or any other force majeure event.

The affected party shall notify the other party within seven days.

RIGHT OF AUDIT

JLR, Internal Auditors, Statutory Auditors, Comptroller and Auditor General of India or any authority authorised by Government shall have the right to inspect records relating to services rendered under this Agreement.

The Chartered Accountant shall fully cooperate during such inspection.

RECORD RETENTION

The Chartered Accountant shall preserve all working papers and supporting records relating to the assignment for a minimum period of eight (8) years or such longer period as required under applicable law.

REPLACEMENT OF PERSONNEL

Where JLR is satisfied that any Partner or employee engaged by the Firm is unsuitable, lacks competence or has acted prejudicially to the interests of JLR, it may require replacement and the Firm shall provide a suitable substitute within seven days.

NO EMPLOYER–EMPLOYEE RELATIONSHIP

Nothing contained in this Tender or Agreement shall be construed as creating any relationship of employer and employee, principal and agent, partnership or joint venture between JLR and the Chartered Accountant/Firm.

ASSIGNMENT

The successful bidder shall not assign or sub-contract the whole or any part of the services without prior written approval of JLR.

ARBITRATION

Every dispute arising out of or relating to this Agreement shall first be resolved through mutual discussion.

Failing settlement, disputes shall be referred to arbitration under the Arbitration and Conciliation Act, 1996. Or the parties are liberty to approach courts in Benagaluru.

The Sole Arbitrator shall be appointed by the Managing Director of JLR from a panel of retired District Judges/High Court Judges or other independent legal professionals, subject to the provisions of the Arbitration and Conciliation Act, 1996.

The seat and venue of arbitration shall be Bengaluru.

Courts at Bengaluru alone shall have jurisdiction over proceedings arising from the arbitral award.

DEBARMENT

JLR may debar the Chartered Accountant/Firm from participating in future tenders for such period as may be determined by the Competent Authority after following principles of natural justice in cases involving fraud, submission of false documents, abandonment of work, conflict of interest, breach of confidentiality or professional misconduct.

SURVIVAL

The provisions relating to confidentiality, indemnity, intellectual property, dispute resolution, audit rights and record retention shall survive expiry or termination of this Agreement.

EXECUTION OF AGREEMENT

The successful bidder shall execute a detailed Professional Services Agreement in the format prescribed by JLR within seven (7) days of issue of the Letter of Acceptance. The Tender Document, Corrigenda, Bid submitted by the successful bidder, Letter of Acceptance and the Agreement shall together constitute the Contract

ANNEXURE–1

Documents to be uploaded

The bidder shall upload self-attested copies of:

- ICAI Membership Certificate
- Certificate of Practice (COP)
- PAN Card
- GST Registration Certificate (if applicable)
- Professional Tax Registration Certificate (if applicable)
- Aadhaar Card (for individual applicants)
- Experience Certificates
- Resume/Profile of the Chartered Accountant
- Office Address Proof
- Self-Declaration regarding Non-Blacklisting
- Self-Declaration regarding Conflict of Interest

- Partnership Deed / LLP Registration Certificate (where applicable)
- ICAI Firm Constitution Certificate.
- Copy of latest Peer Review Certificate, wherever applicable
- Audited Financial Statements for the last three financial years
- Income Tax Returns for the last three Assessment Years
- Professional Indemnity Insurance Policy or an undertaking to obtain the same before execution of Agreement
- **Details of Full-Time Partners and Qualified Staff.**
- Details of Government Companies/PSUs presently served
- Declaration that neither the Firm nor any Partner is facing disciplinary proceedings before ICAI
- Declaration regarding non-conviction for offences involving fraud, corruption or moral turpitude

ANNEXURE–2

Financial Bid

Sl No	Description	Amount (₹)
A	Monthly Professional Fee (excluding GST)	
B	GST	
C	Total Monthly Fee (Inclusive of GST)	

Note:

The quoted rates shall remain firm throughout the contract period and shall include all incidental expenses such as conveyance, local travel, documentation, communication charges, and other out-of-pocket expenses. No escalation in rates shall be permitted during the currency of the contract.

GENERAL CONDITIONS

1. The Company reserves the right to accept or reject any or all bids without assigning any reason.
2. The successful bidder shall execute an Agreement with the Company within **seven (7) days** from the date of issue of the Letter of Acceptance.
3. The successful bidder shall commence the services within **seven (7) days** from the date of issue of the Work Order.
4. The contract shall be governed by the laws of India and the State of Karnataka.
5. All disputes arising out of the contract shall be subject to the exclusive jurisdiction of the Courts at Bengaluru.
6. The bidder shall comply with all applicable provisions of the Companies Act, 2013, the Income Tax Act, GST Acts, Professional Tax Act, and other statutory laws in force from time to time.