

SECTION - I

INSTRUCTION TO BIDDERS

The Chairman, Dakshina kannada Nirmithi Kendra, NITK , Srinivas nagar , Surathkal , Mangalore – 575 025, invites tender for Conducting Audit for the year 2020-2021, 2021-2022 & 2022 -2023 ,filing of IT returns for the year 2020-2021,2021-2022,2022-2023, conducting GST audit & filing for the year 2020-2021,2021-2022 , 2022-2023 with the following terms and conditions :

1.0 QUALIFYING REQUIREMENTS :

- a) The Bidder must be a registered and practicing Chartered Accountant – Notarized Copy of the Registration Certificate shall be submitted.
- b) The Bidder should have the experience of conducting similar Trust , Society / firm/ organization Audit .
- c) The Bidder shall be registered with GST Authorities – Copy of the Registration Certificate shall be submitted.
- d) Bidder should not be in the Blacklist in any of the undertaking or department of Government of Karnataka – Self Declaration regarding this shall be submitted.
- e) The Bidder shall not sub-contract the work to any other person at any point of time (Self Declaration Certificate).
- f) The Bidder must be a registered and practicing Chartered Accountant located having registered office in Mangalore and D.K District (attached Trade licence from the local authority).
- g) The Bidder should have the experience of at least 3 years conducting similar Revenue Audit of any Company OR Government agency engaged in Construction (Sworn affidavit mentioning the details as documentary proof shall be enclosed).
- h) Bidder should be providing representational services before various revenue authorities and ITAT/KAT/CESTAT in respect of Income Tax, GST Tax (Registration documents copy attached).
- i) Bidder shall have a experience of successful completion of auditing minimum of Rs. 25.00crore annual turnover of any Company/Government dept.
- j) The bidder shall have minimum 1 partner in the firm .

Note:

- a) Annexure – A (Price Bid).
- b) If two or more bidders quote same rate/price, the selection of one bidder will be at the discretion of D.K Nirmithi Kendra duly considering the past experience.

2.0 EARNEST MONEY DEPOSIT :

The bidders shall pay EMD for an amount of Rs. 15,000/- through by DD on or before the last date of application submission i.e.,**Date: 29.09.2021 at 5.00P.M** and the Quotation will be Opened **date:30.09.2021 at 11.00 A.M**

Payment to be made by NEFT/RTGS/DD only, our Account detail is given below.

D.K.Nirmithi Kendra Account No – 01422200044747

IFSC Code - CNRB0000634

Branch Name : - Canara Bank , Surathkal

3.0 ONE COVER TENDER :

The Application shall be submitted through by Person or by post or by E-mail.

4.0 TERMS AND CONDITIONS :

Terms and Conditions for service provider who participate in the tender are specified in the section called “Terms and Conditions”. These Terms and Conditions will be binding on all the bidders. These terms and conditions will also form a part of the work award, to be issued to the successful bidder(s) on the outcome of the tender process.

5.0 ADDRESS FOR COMMUNICATION :

Any further clarification and Communication should be addressed to the following officer at the address given below:

Executive Director,

Dakshina Kannada Nirmithi Kendra ,

NITK , Srinivas nagar, Surathkal,

Mangalore – 575 025.

Phone : 0824 – 2476727

Mobile : 9448287534

Email: dknirmithi@yahoo.com

6.0 MODIFICATION AND WITHDRAWAL OF OFFERS :

The Bidder may withdraw his offer after its submission, provided that written notice of the withdrawal is received by the D.K Nirmithi Kendra prior to the closing date and time prescribed for submission of offers. No offer can be modified by the bidder, subsequent to the closing date and time for submission of offers, except for submission of clarification or information called by D.K.Nirmithi Kendra.

7.0 OPENING OF BIDS :

The bids will be opened in the presence / absence of bidder or bidder's authorized representative who will attend, at the time, date and place specified in the Invitation for bids.

8.0 PRELIMINARY SCRUTINY :

D.K.Nirmithi Kendra will scrutinize the offers to determine whether they are complete, whether any errors have been made in the offer, whether required techno-commercial documentation has been furnished, Final bid and whether items are quoted as per the Schedule. The D.K.Nirmithi Kendra may, at its discretion, waive any minor non conformity or any minor irregularity in an offer. This shall be binding on all bidders and D.K.Nirmithi Kendra reserves the right for such waivers.

9.0 CLARIFICATION OF OFFERS :

To assist in the scrutiny, evaluation and comparison of offers, the D.K.Nirmithi Kendra may, at its discretion, ask some or all bidders for clarification of their offer. The request for such clarifications and the response will necessarily be in writing.

10.0 RIGHT TO ACCEPT ANY BID AND TO REJECT ANY OR ALL BIDS :

The D.K.Nirmithi Kendra reserves the right to accept or reject any bid and to annul the bidding process and reject all bids at any time prior to award of contract, without there by incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidders of the grounds for such action. The contract period it is for one year if the service of agency is satisfactory then the D.K.Nirmithi Kendra may extend the contract period for further 2 year duly negotiating with agency.

11.0 NO COMMITMENT TO ACCEPT LOWEST OR ANY TENDER :

D.K.Nirmithi Kendra shall be under no obligation to accept the lowest or any other offer received in response to this tender notice and shall be entitled to reject any or all offers including those received late or incomplete offers without assigning any reason whatsoever. D.K.Nirmithi Kendra will not be obliged to meet and have discussions with any bids, any or to listen to any representations.

12.0 NOTIFICATION OF AWARD :

Prior to expiry of the period of bid validity, D.K.Nirmithi Kendra will notify the successful bidder in writing by registered letter or by cable or telex or Facsimile to be confirmed in writing by registered letter that its bid has been accepted.

13.0 TERMINATION FOR DEFAULT :

D.K.Nirmithi Kendra may without prejudice to any other remedy for breach of Contract by 14 days written notice of default sent to the Service provider, terminate the Contract in whole.

- a) If the Service provider fails to perform any other obligation(s) under the Contract.
- b) If D.K.Nirmithi Kendra observes that the bidder fails to perform as per requirements, then D.K.Nirmithi Kendra has the sole right to give a notice of 30 days to the bidder to vacate the position he holds and appoint new auditors for the same financial year.

14.0 NEGOTIATIONS :

It is absolutely essential for the vendors to quote the lowest price at the time of making the offer in their own interest. D.K.Nirmithi Kendra may enter into any price negotiations, with L1 Bidder.

SECTION - II
GENERAL TERMS AND CONDITIONS FOR CONDUCTING AUDIT
OF THE SOCIETY

1.0 **PRICES:** The Bidders shall quote fixed Prices.

EXTRAS: GST or any other levies such as cess, etc., if applicable, shall be indicated clearly with their percentages and if they are not indicated the prices will be presumed to be inclusive of all such taxes. No subsequent claim for any of the taxes and levies will be entertained or be admissible afterwards. Any change in the rate of service tax shall be allowed as and when the same is changed.

2.0 Penalty and Validity are as enumerated in the Bid documents.

3.0 **EARNEST MONEY DEPOSIT :**

a) The deposit towards EMD as above shall not carry any interest.

b) EMD shall be refunded to the unsuccessful bidders after deciding the Bid and the EMD of the successful bidder will be refunded only after successful completion of the work duly following Company formalities.

4.0 **EMD MAY BE FORFEITED :**

a) If the Bidder withdraws/modifies its bid during the period of Bid Validity Period specified by the Bidder on the Bid Form.

b) In case of successful Bidder, if the Bidder fail to sign the contract and furnished the Security Deposit.

5.0 **EARNEST MONEY OF UNSUCCESSFUL BIDDER :**

Earnest money deposit deposited by unsuccessful Bidder will be returned as soon as possible after the tender has been finalized and upon the bidder returning the original receipt for the Earnest Money Deposit duly discharged in favour of the Company along with the refund voucher in duplicate duly signed.

- 6.0 Bidder shall give clear acceptance to all our clauses of the enquiry failing which it will be presumed that they have agreed to all our terms of enquiry.
- 7.0 In case of unforeseen conditions and if the due date of opening of Bid is declared holiday, the Bid shall be opened on the next working day.
- 8.0 The Company reserves the right to accept / reject any or all the Bid without assigning any reason whatsoever.
- 9.0 The rates quoted should be both in words and in figures and should be the same in all the copies of the Bid. In case of any difference, the lowest of the rates mentioned in any of the copies will be taken for consideration.

The authority for final acceptance of the Bid will rest with the **The Chairman
D.K Nirmithi Kendra, NITK, Srinivas nagar , Surathkal ,
Mangalore – 575 025.**

10.0 **TERMS OF PAYMENT :**

10.1 D.K.Nirmithi Kendra will arrange payment every 60 days after completion of the assignment .

10.2 The Service Provider shall submit the bill in duplicate to **The Chairman
D.K Nirmithi Kendra, NITK , Srinivas nagar , Surathkal,
Mangalore – 575 025.**

11.0 **PAYMENT FOR THE WORK :**

On completion of the audit work, service provider should furnish the invoice copy as per the rates specified in the bid only. No extra reimbursements shall be allowed.

12.0 **DEDUCTIONS IN PAYMENTS :**

While arranging payment for the audit work all statutory deductions will be made at source. For the convenience of the office, the Chartered Accountants shall indicate deductions in their bills.

13.0 ATTENDING THE REVIEW MEETINGS :

D.K.Nirmithi Kendra authorities may conduct review meeting and invite the service providers to attend such meetings. The service provider shall attend such meeting personally along with the supervisors (if required) at their own cost.

14.0 TERMINATION OF CONTRACT :

In case the service provider fails to complete the assignment within the contracted period or in case quality of audit found not in accordance with prescribed specifications the Company shall exercise its discretionary powers on any or all the following:

- a. To cancel the work award.
- b. To forfeit the security deposit.
- c. To black list or not to consider future offers for a specified period.
- d. The decision of the company shall be final as regards the acceptability or otherwise of services rendered.

15.0 EFFECT & JURISDICTION OF CONTRACT :

Any litigations or complications shall be resolved on mutual discussions and the laws applicable to the contract shall be the laws in force in India. The Deputy Commissioner & Chairman D.K. Nirmithi Kendra Mangalore shall have exclusive jurisdictions in all matters arising under the contract including execution of arbitration awards.

16.0 RE-AUDIT :

D.K.Nirmithi Kendra reserves the right to verify the audit work after completion and certification of the Chartered Accountants. In any case, if any clarifications are observed on such verification, the Chartered Accountants may be called for re-audit. Such re-audit shall be carried out by the Chartered Accountants without any extra cost to D.K.Nirmithi Kendra.

17.0 SCOPE OF WORK :

1) The scope of audit work to be done is as under:

- Audit of required documents / accounts of the concern are made available by UNK on time to time as desired by the chartered accountant.
- Chartered Accountant should possess knowledge and provide applicable services on below mentioned area :-
 - a) **GST:** Since D.K.Nirmithi Kendra is under construction activity, CA should have knowledge of applicability of GST based on latest amendments of Finance Act/ Budget.
 - b) **Tax Deducted at Sources : Actual**
 - c) **GST:** The CA Should capable of handling valuation of turnover under works contract provision under KGST Act 2017 & CGST Act 2017 along with relevant amendment and also capable of handling giving reply to the SCN and represent before any assessing officer has the case may be. The CA should also be well versed with the provisions of GST Annual Audit Form No: 9C and Statement of Particulars GSTR 9D.
 - d) **Income Tax :** Since D.K.Nirmithi Kendra is a registered under Society formed and governed by Central and State Government in association with HUDCO, capable of claiming tax exemption under relevant provision of the act and also capable of handling cases before income tax authorities where as the cases are already pending at various stages of concerned authority.
 - e) In respect of Vouching part Chartered Accountant should conduct audit in the following specified manner
 - Audit of Opening Balance based on previous year Audited Statements of Accounts.

- 100% vouching in respect of Purchases and all the expenses (Direct as well as Indirect) based on applicable Accountant Standards. **(No Test checking or vouching is permissible)**
- Audit of Receipt of grant received from various departments along with Work Order.
- Scrutiny of raising RA bills and Measurement book for the relevant period.
- Vouching of all Bank receipt and payment made during the year along with reconciliation on monthly basis.
- Scrutiny of GST, E TDS, P.F and GST Returns on monthly, quarterly and half yearly basis.
- Audit of Other Statutory dues like labour Welfare Cess, Royalty on material consumed, employees benefit and others dues applicable based on amendment in the relevant act.
- 100% Audit of Cash as well Bank Payment for the period (including petty cash).
- Special Attention to be given reconciliation of turnover towards Turnover as per profit and loss account to transaction reflecting in Form 26AS including reconciliation of TDS Receivable.
- Physical Verification of Cash Audit to be conducted by the bidder on surprise basis.
- The bidder shall audit all the documents, register and bills etc. every quarterly. The quarterly report should be submitted within the 30 days.

f) Examine the following registers to satisfy that they are maintained as per rules.

- Running Bill Register
- M.B Register
- Vehicle Log book
- Attendance Register

- Inward register
- Out ward register
- Fixed Assets register
- Salary Register
- Stock book register
- Bank account register
- Excess expenditure over released amount
- Labour welfare cess paid register
- Royalty paid statement register
- Cheque Register
- Daily wages Register
- Legal matters linked with Accounts
- Work in Progress linked with P/L Accounts
- Review of UC

Note :

- a) The Chartered Accountants shall acquaint themselves with the various procedures / rules / regulations governing the demand and collection of company's revenue and maintenance of cash accounts so as to effectively complete the audit work and to point out the short claims, lapses and omissions observed during the audit.
- b) The stationery required for audit work and the cost of postage shall be borne by the Chartered Accountants themselves.
- c) After finalization of entrusted audit work, a copy of the report duly signed with certificate by the Chartered Accountant shall be submitted to D.K.Nirmithi Kendra within 90days.

**EXECUTIVE DIRECTOR
D.K NIRMITHI KENDRA**

ANNEXURE –A

PRICE BID

Sl.No.	Specification	Unit	Quoted Rates (In Rs.)	Quoted Rates (in Rs.)
1	The agency shall Audit the D.K.Nirmithi Kendra account as per the specification in scope of work. Clause no. 17	Per lakh Turnover (Sales)		
2	Charges for filling Monthly GST return /Monthly IT return / Quarterly TDS return	L .S		
3	Charges for filling Annual IT/ Annual GST	L .S		
4	Vat/GST Assessment charges	L .S		
5	Income Tax Assessment Charges	L .S		